



# भारत का राजपत्र The Gazette of India

प्राधिकार से प्रकाशित  
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नई दिल्ली, शनिवार, अगस्त 26, 1967 (भाद्र 4, 1889)  
NEW DELHI, SATURDAY, AUGUST 26, 1967 (BHADRA 4, 1889)

इस भाग में भिन्न पृष्ठ संख्या दी जाती है जिससे कि यह अलग संकलन के रूप में रखा जा सके  
Separate paging is given to this Part in order that it may be filed as a separate compilation

## भाग III—खण्ड 4 PART III—SECTION 4

विविध निकायों द्वारा जारी की गई विविध अधिसूचनाएं जिसमें अधिसूचनाएं, आदेश, विज्ञापन और सूचनाएं सम्मिलित हैं  
Miscellaneous Notifications including Notifications, Orders, Advertisements and Notices  
issued by Statutory Bodies

### STATE BANK OF INDIA NOTICE

*Bombay, the 8th August 1967*

INSP. No. 15740—The following appointment on the Bank's staff is hereby notified :—

Shri V. Mahadevan to officiate as an Assistant Inspector on the Central Office staff as from the 2nd August 1967.

N. RAMANAND RAO  
Managing Director

### THE INSTITUTE OF COST AND WORKS ACCOUNTANTS OF INDIA

*Calcutta, the 25th July 1967*

#### COST ACCOUNTANTS

No. 18-CWA(1)/67.—In pursuance of sub-section (5) of Section 18 of the Cost and Works Accountants Act, 1959, (Act No. 23 of 1959), the Annual Report of the Council of The Institute of Cost and Works Accountants of India and the Audited Accounts of the said Institute for the year ended 31st March, 1967 are hereby published for general information :—

#### EIGHTH ANNUAL REPORT OF THE COUNCIL OF THE INSTITUTE OF COST AND WORKS ACCOUNTANTS OF INDIA

*(Issued under Section 18(5) of the Cost and Works Accountants Act, 1959)*

The Council of the Institute of Cost and Works Accountants of India has pleasure in submitting, as required under Section 18(5) of the Cost and Works Accountants Act, 1959, its Eighth Annual Report and the audited accounts of the Institute for the year ended 31st March 1967.

L199GI/67

### Council

The Third Council, consisting of twelve members elected in 1965 under Section 9(a) and four persons nominated by the Central Government under Section 9(b) of the Cost and Works Accountants Act 1959 took office from 22nd July 1965 and will remain in office till 21st July 1968. The members of the Council elected or nominated are as follows :

Shri G. K. Abhyankar	..	Northern India Region
Shri S. V. Ayyar .. ..	..	Eastern India Region
Shri V. Balasubramanian	..	Nominated
Shri J. N. Bose .. ..	..	Eastern India Region
Shri N. K. Bose .. ..	..	Eastern India Region
Shri D. D. Kulra .. ..	..	Northern India Region
Shri N. Krishnan .. ..	..	Nominated
Shri S. Lakshminarayanan	..	Western India Region
Shri R. Nanabhoy .. ..	..	Western India Region
Shri V. C. Rangadurai	..	Southern India Region
Shri B. P. Roy .. ..	..	Nominated
Shri R. S. Sadasiva Iyer	..	Western India Region
Shri V. K. Srinivasan ..	..	Southern India Region
Shri B. K. Shome .. ..	..	Eastern India Region
Shri L. Swaminathan ..	..	Eastern India Region
Shri N. S. Venkatakrishnan	..	Nominated

### President and Vice-President

At the Twentyseventh Meeting of the Council held on 17th July 1966, Shri R. S. Sadasiva Iyer, BSC, FICWA, FCWA, MBIM, was unanimously elected President of the Institute to hold office from 22nd July 1966 till 21st July 1967.

Shri N. K. Bose, BSC, FICWA, ACWA, ACIS, DBA was elected Vice-President of the Institute at the same meeting for the term 1966-67.

**Committees**

The Council, at its Twentyseventh meeting, reconstituted under Section 17(1) of the Act its Standing Committees as under :

**1. Executive Committee :**

Shri R. S. Sadasiva Iyer (Bombay), President (*Ex-officio*), Chairman

Shri N. K. Bose (Calcutta), Vice-President (*Ex-officio*)

Shri B. P. Roy (New Delhi)

Shri B. K. Shome (Calcutta)

Shri V. K. Srinivasan (Madras)

**2. Examination Committee :**

Shri N. K. Bose (Calcutt), Vice-President (*Ex-officio*), Chairman

Shri G. K. Abhyankar (New Delhi)

Shri R. Nanabhoy (Bombay)

**3. Disciplinary Committee :**

Shri R. S. Sadasiva Iyer (Bombay), President (*Ex-officio*), Chairman

Shri N. Krishnan (New Delhi)

Shri L. Swaminathan (Calcutta)

The Council also reconstituted under Section 17(2) of the Act its other Committees as under :

**1. Training and Educational Facilities Committee :**

Shri R. S. Sadasiva Iyer (Bombay), President, Chairman

Shri V. Balasubramanian (Madras)

Shri J. N. Bose (Calcutta)

Shri D. D. Kalra (Udaipur)

Shri R. Nanabhoy (Bombay)

Shri V. C. Rangadurai (Madras)

Shri N. S. Venkatakrishnan (Calcutta)

**2. Research and Publications Committee :**

Shri N. K. Bose (Calcutta), Vice-President, Chairman

Shri V. Balasubramanian (Madras)

Shri N. Krishnan (New Delhi)

Shri S. Lakshminarayanan (Bombay)

Shri B. K. Shome (Calcutta)

**3. Professional Development Committee :**

Shri R. S. Sadasiva Iyer (Bombay), President, Chairman

Shri N. K. Bose (Calcutta), Vice-President

Shri G. K. Abhyankar (New Delhi)

Shri J. N. Bose (Calcutta)

Shri D. D. Kalra (Udaipur)

Shri V. K. Srinivasan (Madras)

Shri L. Swaminathan (Calcutta)

**Office of the Institute**

Shri S. N. Ghose, BSC, FCIS, AICWA, appointed under Section 16(1)(a) of the Act has been continuing in the post of Secretary. To assist him in discharging his ever-increasing responsibilities, the Council appointed Shri H. P. Ray Chaudhury, BCOM, AICWA as Deputy Secretary

who assumed charge from 17th April 1967. Sarvashri B. C. Chakraborti, BA, N. N. Mukherjee and N. K. Raman are also continuing in their positions as Assistant Secretaries.

**Membership**

The following changes in membership were recorded in the year under review :

	Fellows	Associates	Total
As per last report ..	105	1064	1169
Additions during year :			
Under Section 4(1)(ii)		+ 265	+ 265
Under Section 4(1)(iv)		+ 1	+ 1
Under Section 4(1)(v)		+ 20	+ 20
Under Regulation 17 (Restoration) ..	+ 1	+ 1	+ 2
	106	1351	1457
Advancements :			
Under Section 5(4) ..	+ 21	— 21	—
	127	1330	1457
Removals :			
Under Section 20(1)(a)	— 2	— 1	— 3
Under Section 20(1)(b)		— 3	— 3
Under Section 20(1)(c)	—	—	—
TOTAL ..	125	1326	1451

Besides members as shown above there were at the end of the year 875 persons who, having qualified in the examinations were eligible to become members on completion of the prescribed practical experience in Cost Accounting.

**Studentship**

The enrolment of Registered Students in the year under review was 4,812. The total number of Registered Students, excluding those who have either passed the Final Examination or have discontinued their registration exceeded 35,000 on 31st March 1967.

**Examinations**

The Intermediate, Final and Management Accountancy Examinations were held as usual in July 1966 and January 1967 at 22 centres. The total number of candidates appeared in the said two terms of examination were 6,390 and 5,863 respectively. A summary of results of these two examinations is given in the statement attached.

**Compulsory Coaching**

The Coaching Administration of the Institute headed by the Director of Studies Shri K. K. Datta, BSC, FICWA, ACA, FCA (London), FCWA, ATII, FSS completed another year of successful operation. The Council, however, accepted with regret the resignation of Shri Datta who wanted to be relieved on personal grounds. The post has now been occupied by another member of the Institute, Shri S. Ganapathisubramanian, BCOM, AICWA. In view of the rapid expansion of the Administration, the necessity for creating a post of Deputy Director of Studies was acutely felt. The Council, therefore, decided to create this post and fill it by promoting one of the Assistant Directors of Studies. Accordingly Shri A. M. Chakraborty, MSC, LLB, ACWA, AICWA has now been appointed Deputy Director of Studies. The other two Assistant Directors Shri J. B. Bhattacharyya, MA and Shri A. K. Sen, MA are continuing in their respective posts.

The Coaching Scheme came into operation with effect from 1st January 1965. Two types of tuition are at present being offered under the scheme, viz. postal and oral. While postal tuition is being handled exclusively by the Coaching Administration of the Institute, oral tuition is left to other institutions recognised for the purpose subject to general supervision by the Coaching Administration.

Enrolment in respect of Intermediate Examination course, commenced from 1st January 1965, and Final Examination course commenced from 1st April 1966, has been progressively on the increase. The relevant figures for Intermediate and Final Examination courses up to the end of March 1967 are given as below :

Course	Compulsory Basis		Optional Basis		Total	
	Enrolments	Cancellations	Enrolments	Cancellations	Enrolments	Cancellations
<i>Intermediate</i>						
Up to 31-3-1966 as per last Report	2994	153	781	30	3775	183
From 1-4-1966 to 31-3-1967	3619	268	255	18	3874	286
<i>Final</i>						
From 1-4-1966 to 31-3-1967	13	—	275	1	288	1
Total	6626	421	1311	49	7937	470

The number of provisionally recognised oral institutions, including the four Regional Councils is 12.

#### Regional Councils

The four Regional Councils of the Institute, reconstituted by a fresh election in 1965 under provisions of the Cost and Works Accountants Regulations 1959, assumed office from 1st July 1965. The present members of these Regional Councils are as follows :

*Western India Regional Council* (comprising the States of Gujarat, Madhya Pradesh and Maharashtra) :

Shri T. R. Gopalakrishnan  
Shri M. P. Pandit  
Shri N. K. Parikh  
Shri R. S. Shah  
Shri K. Subramanian  
Shri R. V. Subramanian

*Southern India Regional Council* (comprising the States of Andhra Pradesh, Kerala, Madras and Mysore and the Union Territory of Pondicherry) :

Shri K. E. S. Ghulam Mohideen  
Shri V. Kalyanaraman  
Shri M. Sreenivasa Rao  
Shri K. V. Subba Rao  
Shri M. Venkateswaran

*Eastern India Regional Council* (comprising the States of Assam, Bihar, Nagaland, Orissa and West Bengal and the Union Territories of Manipur and Tripura) :

Shri Shyamal Banerjee  
Shri Panchanan Maity  
Shri Bimalananda Mitra

Shri V. Rama Rao  
Shri Kaza Satyanarayana  
Shri Ajit Kumar Sen  
Shri N. C. Srinivasan  
Shri M. R. Sundaram

*Northern India Regional Council* (comprising the States of Punjab, Rajasthan and Uttar Pradesh and the Union Territories of Delhi and Himachal Pradesh) :

Shri R. L. Bhatia  
Shri M. L. Dhir  
Shri J. P. Gupta  
Shri S. K. Mitra  
Shri K. L. Sethi

Besides elected members of the four Regional Councils, as mentioned above, the members of the Central Council belonging to a particular Regional Constituency are also *ex-officio* members of the Regional Council in that constituency.

The functions of the Regional Councils, as laid down in Regulation 116 of the Cost and Works Accountants Regulations 1959, are mostly being carried out. In particular they have been holding oral classes, periodical lectures seminars, film shows, group discussions, etc. and extending library and reading room facilities. To enable these Regional Councils to discharge their obligations effectively, the Central Council has been providing financial grants to them.

#### Chapters

The Council has been encouraging formation of Chapters of Cost Accountants by members and students of the Institute. These are voluntary organisations set up, subject to the control of Regional Councils, for the benefit of students and members. These Chapters provide library facilities and tutorial assistance. Ten Chapters enjoy the recognition of the Council. Appropriate financial grants to these Chapters have also been sanctioned.

#### Disciplinary Matters

The Council is happy to state again that there has been no cause yet for taking disciplinary action under Section 21 of the Act ever since incorporation of the Institute in 1959.

#### Offences by Companies

The Council is also happy that there has been no occasion so far to invoke Section 28 against a company for committing an offence under the Act.

#### Regulations

During the year a number of amendments to the Cost and Works Accountants Regulations 1959 were carried out and these amendments were published in the official Journal of the Institute from time to time.

#### Functions of the Council

The Council has pleasure in reporting that most of its functions, as specified in Section 15 of the Act, are being carried out.

#### Convocation

The last Annual Convocation of the Institute was held on 20th January 1967 at the auditorium of the Institute headquarters at Calcutta. The Convocation Addressed by Shri Saila Kumar Mukherjee the then Minister in the Department of Finance, Government of West Bengal, who unfortunately was unable to attend personally, was read out on his behalf by Shri B. C. Kundu, Finance Commissioner. In this Convocation, G. Basu Foundation Prize V. Srinivasan Memorial Prize and other prizes were awarded to the winners. Certificates of pass in the Intermediate and Final Examinations held in January and July 1966 were also distributed.

*Joint Conference of Accountants*

A Conference of Accountants, sponsored jointly for the first time by the Institute of Chartered Accountants of India and the Institute of Cost and Works Accountants of India, was held at Jaipur, the city of palaces, in between 27th and 29th January 1967. The Conference was inaugurated by Dr. C. D. Deshmukh, Vice Chancellor of Delhi University. The inaugural function was also addressed by Prof. M. V. Mathur, Vice Chancellor of Rajasthan University. Over 850 delegates, accompanied by about 300 ladies, attended the Conference. The Conference was held in the beautifully decorated auditorium of Rabindra Manch and was a great success. A detailed report of the proceedings in the Conference was published in the March 1967 issue of the Institute's Journal.

*Ninth International Congress of Accountants*

The Council is happy to report that a delegation, headed by Shri R. S. Sadasiva Iyer, President, has been constituted to represent the Institute at the Ninth International Congress of Accountants to be held in Paris in September 1967. Besides Shri R. S. Sadasiva Iyer, the delegation will include Shri N. K. Bose, Shri A. K. Bose, Dr. M. L. Dasgupta, Shri P. K. Misra, Shri K. Mukherjee and Shri T. D. Mundhra. On behalf of the Institute, five national papers will be presented at the Congress.

*Annual Cost Conference*

The Ninth All India Cost Conference was held at Calcutta on 4th and 5th June 1966 where papers of topical interest were submitted and discussed. The inauguration of the Conference was done by Shri A. K. Roy, the then Comptroller and Auditor General of India. The Conference was graced by the presence of other dignitaries; notably, at Conference dinner Mr. J. M. Parsons, Chairman, Macneill & Barry Limited, was Guest-in-Chief, and at Luncheon Hon'ble Shri D. N. Sinha, Chief Justice, Calcutta High Court, was the Guest-in-Chief. All the technical sessions were held under the able Chairmanship of such eminent persons drawn from the industry as well as the profession as Shri S. K. Dutta, General Manager, Burn & Co. Ltd., Howrah, Shri K. T. Chandy, Chairman, Food Corporation of India and Shri R. N. Sen, Senior Partner, Price Waterhouse, Peat & Co., Chartered Accountants, Calcutta. Contributors and delegates very ably pooled their knowledge and experience for a general consensus on a wide variety of topics that are vital to the cause of national economy today. Also mentionable are the areas of re-thinking shown to the delegates by the honourable guests at the inauguration dinner and lunch.

*Journal*

The Council has pleasure in reporting that a lot improvement in the standard of the official Journal of the Institute, "The Management Accountant" has been possible by the active cooperation of members. Valuable articles written by members are being received in increasing numbers. The Council records its appreciation of the services rendered by the Editorial Board to which the management of the Journal has been entrusted. The Council also expresses its thanks to the members who have enriched the Journal by their thoughtful articles.

*Short-term Training Course*

The Short-term training course in Cost Accounting conducted for various levels of Government employees have been widely appreciated by all concerned. Twentytwo batches comprising over 1200 trainees have completed their training. The Council feels that the purpose for which the training scheme was originally initiated should have been served by now and therefore the need for continuing this type of training any further is not very pressing. Accordingly, the Council has taken a decision that the training scheme be discontinued shortly hereafter unless the Government insists on its continuance.

*Research*

Although nothing substantial could so far be done in the field of research, the Council evolved a new research

scheme under which more than one subjects are possible to be taken up simultaneously. Work has already been commenced on several projects. It is expected that in course of a year or so some of the research reports will see the light of the day.

*Future of Accountancy Profession*

Members are aware that at the instance of the Central Government, the Council agreed to the formation of a Joint Steering Committee with equal number of representatives of the Institute of Chartered Accountants of India and the Institute of Cost and Works Accountants of India to make recommendations regarding the scope and structure of the accountancy profession in India, its standard of education and training, the basis, nature and designation of the qualifications which it should provide, the necessity or otherwise of continuing the two Institutes in their present form and other related matters. The Council agreed in principle to set up a separate Institute of Accountants and Auditors to which be absorbed the Institute of Chartered Accountants of India and the Institute of Cost and Works Accountants of India subject to a satisfactory scheme acceptable to the Institute being evolved.

*Relationship with the Government*

The Council is happy to report that relationship between the Institute and the Central and State Governments continues to be cordial. The Council records its appreciation of the Central Government's initiative in introducing a Section in the Companies Act for audit of cost accounts in case of need, of companies engaged in specified activities. The Council also notes with satisfaction the framing by the Central Government of Rules under Section 209 of the Companies Act relating to maintenance of cost records in some industries.

Close relationship also exists between the Institute and various Government bodies like National Productivity Council, All India Council for Technical Education, etc.

*Accounts and Audit*

Appointed under Regulation 97 of the Cost and Works Accountants Regulations 1959, Shri S. N. Banerjee, Chartered Accountant, audited the accounts of the Institute. The audited accounts for the year ending on 31st March 1967 are appended hereto. The accounts show a net surplus of Rs. 2,86,970 during the year. In the opinion of the Council, the financial position of the Institute is satisfactory.

*Relationship with Employees*

The Council is happy to report that cordial relationship continues to exist with the employees of the Institute. Financial support is being given to the Employees of the Recreation Club in order to foster increasing fellow feeling among the employees.

The Council records its appreciation of the devotion, loyalty, and sincerity with which the employees have been carrying out their duties. The Council also places on record its appreciation of the cooperation it has always received from the Secretary.

*General*

During the year under review many important events had taken place. Of them, special mention may be made of the Joint Conference of Accountants and the formation of the Joint Steering Committee on Future of Accountancy Profession in India. In general, the Council feels that a marked progress had been made towards creation of a better image of the profession in the country.

By Order of the Council,

R. S. SADASIVA IYER

President

S. N. GHOSE

Secretary

Dated the 17th July, 1967.

## EXAMINATION STATISTICS

		JULY 1966		JANUARY 1967	
		App- eared	Passed	App- eared	Passed
<b>Intermediate Examination</b>					
Group I (completing Inter)	.. ..	181	66	140	77
Group II (completing Inter)	.. ..	377	99	449	150
Group III (completing Inter)	.. ..	270	131	221	144
Groups I & II (completing Inter)	.. ..	149	{ Complete Group I Group II	155	{ Complete Group I Group II
Groups I & III (completing Inter)	.. ..	181	{ Complete Group I Group III	133	{ Complete Group I Group III
Groups II & III (completing Inter)	.. ..	825	{ Complete Group II Group III	877	{ Complete Group II Group III
Group I	.. ..	1149	Group I	645	Group I
Group II	.. ..	359	Group II	226	Group II
Groups I & II	.. ..	828	{ Groups I & II Group I Group II	554	{ Groups I & II Group I Group II
Groups I, II & III	.. ..	1099	{ Complete Groups I & II Groups I & III Groups II & III Group I Group II Group III	1208	{ Complete Groups I & II Groups I & III Groups II & III Group I Group II Group III
<b>Final Examination</b>					
Group I (completing Final)	.. ..	4	4	8	3
Group II (completing Final)	.. ..	191	79	222	87
Group III (completing Final)	.. ..	75	51	91	60
Groups I & II (completing Final)	.. ..	16	{ Complete Group I Group II	29	{ Complete Group I Group II
Groups I & III (completing Final)	.. ..	15	{ Complete Group I Group III	12	{ Complete Group I Group III
Groups II & III (completing Final)	.. ..	203	{ Complete Group II Group III	210	{ Complete Group II Group III
Group I	.. ..	118	Group I	196	Group I
Group II	.. ..	44	Group II	57	Group II
Groups I & II	.. ..	109	{ Groups I & II Group I Group II	114	{ Groups I & II Group I Group II
Groups I, II & III	.. ..	199	{ Complete Groups I & II Groups I & III Groups II & III Group I Group II Group III	296	{ Complete Groups I & II Groups I & III Groups II & III Group I Group II Group III
<b>Management Accountancy Examination</b>					
Group I (completing M/A Examination)	.. ..	3	—	3	—
Group II (completing M/A Examination)	.. ..	2	—	4	—
Groups I & II	.. ..	2	{ Groups I & II Group I Group II	5	{ Groups I & II Group I Group II
Group I	.. ..	4	Group I	9	Group I
Group II	.. ..	4	Group II	3	Group II

N.B. : Results of candidates who appeared for Intermediate and Final Examinations simultaneously under the transitory Regulations have been incorporated in the above statistics.

**AUDITOR'S REPORT**

TO THE MEMBERS OF THE INSTITUTE OF COST AND WORKS ACCOUNTANTS OF INDIA

I have audited the attached Balance Sheet of the Institute of Cost and Works Accountants of India as at 31st March 1967 and the annexed Income and Expenditure Account for the year ended on that date.

I have obtained all the information and explanations which to the best of my knowledge and belief were necessary for the purpose of my audit.

The Balance Sheet and the Income and Expenditure Account dealt with by the Report are in agreement with the books of the accounts.

In my opinion, the accounts are maintained in conformity with the requirements of the Cost and Works Accountants Act and Regulations, 1959.

**The Institute of Cost and***Balance Sheet as*

1965-66		1966-67	
Rs.		Rs.	Rs.
	<b>LIABILITIES</b>		
	<b>Institute Fund</b>		
22,95,355	Balance as per last A/c. .. .. .	29,65,835	
	<i>Transfer to :</i>		
	Interest on Building Fund .. .. .	1,38,000	
	Interest on Research Fund .. .. .	6,550	
		1,44,550	
		28,21,285	
	<i>Add : Admission Fees :</i>		
49,600	Members .. .. .	61,800	
2,05,700	Students .. .. .	2,39,100	
1,750	Transfer from Library Fund .. .. .	1,230	
4,808	Transfer from Suspense A/c. (Balance up to 31-3-64) .. .. .	4,540	
		3,06,670	
	<i>Excess of Income over Expenditure :</i>		
	General Administration .. .. .	1,49,785	
	Coaching Administration .. .. .	1,98,320	
4,20,645		3,48,105	
12,023	<i>Less : Examination Deficit .. .. .</i>	61,135	
29,65,835		2,86,970	34,14,925
	<b>Building Fund (Regional Council)</b>		
	As per last A/c. (Contra) .. .. .	6,00,000	
	Interest on Building Fund transferred from Instt. Fund .. .. .	1,38,000	
6,00,000	Interest accrued this year .. .. .	33,000	
			7,71,000
	<b>Library Fund</b> .. .. .	1,230	
	Transfer to Inst. Fund .. .. .	1,230	
	<b>Research Fund (Contra)</b>		
2,50,000	As per last A/c. .. .. .	2,50,000	
43,220	Interest : As per last A/c. .. .. .	43,220	
	Add this year .. .. .	10,677	
	Transfer from Instt. Fund .. .. .	6,550	
		3,10,447	
	<i>Less : Expenses .. .. .</i>	250	
2,93,220			3,10,197
38,59,055	Carried Over .. .. .		44,96,122

(ii) in the case of the Income and Expenditure Account, of the "Surplus" for the year ended on that date. In such Account are included unallocated expenses relating to the formation of a Joint Select Committee in connection with the proposed set up of a separate Institute to absorb the existing Institute. The legality or otherwise of such expenditure in the context of Section 15 of the Cost and Works Accountants Act, 1959, remains to be determined by competent legal opinion and/or decision.

S. N. BANERJEA, MA, BDA, FCA, AICWA,  
Chartered Accountant,  
Auditor.

at 31st March 1967

[illegible]

The Institute of Cost and  
Balance Sheet at as

1965-66		LIABILITIES		1966-67	
Rs.				Rs.	
38,59,055	Balance Brought Forward .. .. .				44,96,122
	<b>Current Liabilities</b>				
31,950	Library Deposit .. .. .			37,325	
3,100	Employees Security Deposit (Contra) .. .. .			3,100	
2,640	Subscription in Advance .. .. .			15,632	
43,599	Suspense (Refundable) .. .. .			44,665	
95,237	Sundry Creditors .. .. .			85,307	
1,76,526					1,86,029
	<b>V. Srinivasan Memorial Prize Fund</b> .. .. .			6,000.00	
	Interest thereon .. .. .			474.84	
				6,474.84	
	<i>Represented by :</i>				
	Investment in Bank Fixed Deposit .. .. .			6,000.00	
	Value of Prizes .. .. .			398.56	
	Cash at Bank .. .. .			76.28	
				6,474.84	
40,35,581				46,82,151	

Signed in terms of my Report of even date.

Calcutta,  
15th June, 1967

S. N. BANERJEA, M.A., GDA, FCA, AICWA.,  
Chartered Accountant,  
Auditor.

The Institute of Cost and  
Income & Expenditure Account for the

1965-66			EXPENDITURE	1966-67		
			Particulars			
Adminis- tration	Examina- tion	Total		Total	Examina- tion	Adminis- tration
Rs.	Rs.	Rs.		Rs.	Rs.	Rs.
85,170	1,70,341	2,55,511	To Establishment .. .. .	3,34,466	2,22,977	1,11,489
4,538	9,078	13,616	„ Employees Provident Fund .. .. .	17,442	11,628	5,814
15,538	31,077	46,615	„ Stationery & Printing .. .. .	43,073	28,715	14,358
10,077	20,155	30,232	„ Postage & Telegram .. .. .	36,826	24,551	12,275
1,444	2,888	4,332	„ Rates & Taxes .. .. .	5,019	3,346	1,673
1,828	3,658	5,486	„ Electricity .. .. .	5,131	3,421	1,710
2,970		2,970	„ Telephones .. .. .	4,068		4,068
1,388	2,777	4,165	„ Advertisement .. .. .	3,112	2,075	1,037
			„ Council & Committee			
12,801	25,602	38,403	Meeting Expenses .. .. .	44,673	29,782	14,891
7,211		7,211	„ Travelling Allowance .. .. .	32,974		32,974
	1,53,222	1,53,222	„ Examination Charges .. .. .	1,73,493	1,73,493	
	343	343	„ Prizes .. .. .	309	309	
	1,693	1,693	„ Convocation .. .. .	1,614	1,614	



Works Accountants of India  
1st March 1967

1965-66		ASSETS										1966-67	
Rs.												Rs.	
40,35,581	Balance Brought Forward	..	..	..	..	..	..	..	..	..	..	46,82,151	
40,35,581												46,82,151	

By order of the Council  
R. S. SADASIVA IYER,  
President.

S. N. GHOSH,  
Secretary.

Works Accountants of India  
year ended 31st March 1967

1965-66			INCOME				1966-67		
			Particulars						
Adminis- tration	Examina- tion	Total					Total	Examina- tion	Adminis- tration
Rs.	Rs.	Rs.					Rs.	Rs.	Rs.
31,500			By Annual Subscription:						
2,68,942		3,00,442	Members	..	..	..			39,052
			Students	..	..	..	3,06,881		2,67,829
	4,41,792	4,41,792	.. Examination Fees	..	..	..	4,83,960	4,83,960	
	2,060	2,060	.. Fees for verification of Answer Paper Marks	..	..	..	2,751	2,751	
25		25	.. Members' Restoration fee	..	..	..	25		25
500		500	.. Members' Practice Fee	..	..	..	650		650
91,127		91,127	.. Interest	..	..	..	1,00,530		1,00,530
8,059		8,059	.. Publication	..	..	..	10,300		10,300
82,313		82,313	.. Tuition Fee (Govt. Training)	..	..	..	70,675		70,675
5,900		5,900	.. Nomination Fee	..	..	..	—		—
1,41 1		1,411	.. Sundry Income	..	..	..	911	911	

1	2	3	4	5	6	7
10,000		10,000	To Conferences .. .. .	5,435		5,435
1,500		1,500	„ Audit Fee .. .. .	1,500		1,500
508	1,017	1,525	„ Legal Charges .. .. .	333		333
2,276		2,276	„ Bank Charges .. .. .	1,400		1,400
638	1,276	1,914	„ Insurance .. .. .	2,875	1,917	958
4,114		4,114	„ Motor Car Running Expenses ..	5,337		5,337
43,976		43,976	„ Contribution to Regional Council ..	56,488		56,488
13,843	27,686	41,529	„ Depreciation .. .. .	60,219	40,146	20,073
3,901		3,901	„ Repairs & Maintenance .. ..	7,277		7,277
2,531	5,062	7,593	„ Charges General .. .. .	7,176	4,783	2,393
400		400	„ Contribution to Recreation Club ..	475		475
26,037		26,037	„ Lecturers' Remuneration (Govt. Tr. Scheme).	23,949		23,949
924		924	„ Loss on Sale of Furniture .. ..	27		27
		27,558	„ Journal Expenses .. .. .	40,932		
3,762		3,762	Less: Income .. .. .	27,590	13,342	13,342
15,127		15,127	„ Fourth Asian Conference T.A. ..			
1,788		1,788	„ Election Expenses .. .. .			
2,15,487		2,15,487	„ Surplus .. .. .	1,49,785		1,49,785
4,89,777	4,55,875	9,45,652		10,37,818	5,48,757	4,89,061

Signed in terms of my Report of even date.

S. N. BANERJEA, MA, GDA, FCA, AICWA  
Chartered Accountant,  
Auditor.

Calcutta,  
15th June, 1967

The Institute of Cost and  
COACHING

Income Expenditure Account for

1965-66	Expenditure	1966-67,
Rs.		Rs.
1,08,780	To Establishment .. .. .	1,92,961
5,967	„ Employees' P. F. .. .. .	10,051
30,536	„ Stationery & Printing .. .. .	49,101
39,600	„ Postage & Telegram .. .. .	59,980
600	„ Electricity .. .. .	2,100
600	„ Telephone Charges .. .. .	1,800
2,579	„ Travelling Allowance .. .. .	1,134
595	„ Advertisement .. .. .	49
23,574	„ Tutors' Remuneration .. .. .	81,081
8,065	„ Depreciation .. .. .	10,401
968	„ Charges General .. .. .	1,462
	„ Study Material Stock:—	
	Stock as per last A/c. .. .. .	3,11,990
	Added during the year .. .. .	1,05,379
		4,17,369
	Closing Stock Tr. to B/S. .. .. .	2,87,806
1,07,600	Balance Charged .. .. .	1,29,563
30,057	„ Deficit as per last a/c. .. .. .	
2,05,158	„ Surplus .. .. .	1,98,320
5,64,679		7,38,003

Signed in terms of my Report of even date.

S.N. BANERJEA, MA, GDA, FCA, AICWA,  
Chartered Accountant,  
Auditor.

Calcutta,  
15th June, 1967

8	9	10	11						12	13	14
	12,023	12,023	„ Deficit	..	..	..	..	..	61,135	61,135	

4,89,777	4,55,875	9,45,652							10,37,818	5,48,757	4,89,061
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By Order of the Council  
R. S. SADASIVA-IYER,  
*President,*  
S. N. GHOSE,  
*Secretary.*

## Works Accountants of India

## ADMINISTRATION

the year ended 31st March 1967

1965-66	INCOME														1966-67
Rs.															Rs.
5,59,417	By Tuition Fee	..	..	..	..	..	..	..	..	..	..	..	..	..	7,33,448
125	„ Recognition Fee	..	..	..	..	..	..	..	..	..	..	..	..	..	250
1,400	„ Recurring Annual Fees	..	..	..	..	..	..	..	..	..	..	..	..	..	675
3,737	„ Brochure	..	..	..	..	..	..	..	..	..	..	..	..	..	3,630

5,64,679

7,38,003

By Order of the Council  
R. S. SADASIVA IYER,  
*President*  
S. N. GHOSE,  
*Secretary.*

**The Institute of Cost and  
Schedule "A" forming part of the**

Fixed Assets	At Cost			
	To 31st March 1966	Additions during the year	Deductions during the year	Gross Block as on 31st March 1967
	Rs.	Rs.	Rs.	Rs.
<b>Land &amp; Buildings</b> .. .. .	7,40,875	77,537	—	8,18,412
<b>Furniture &amp; Fittings:</b>				
Headquarters .. .. .	2,11,110	1,197	162	2,12,145
Regional Council .. .. .	32,998	3,547	—	36,545
Coaching Administration .. .. .	84,176	19,840	—	1,04,016
<b>Plants &amp; Equipments</b> .. .. .	96,503	—	—	96,503
<b>Library:</b>				
Headquarters .. .. .	47,083	2,123	—	49,206
Regional Council .. .. .	22,090	3,095	—	25,185
<b>Motor Car</b> .. .. .	15,331	—	—	15,331
<b>Total</b> .. .. .	12,50,166	1,07,339	162	13,57,343

*Schedule "B" forming part of the*

**Investments (At Cost)**

(a) Building Fund in short deposit .. .. .	
(b) Research Fund .. .. .	
(i) 4½% Madras Loan 1972, face value .. .. .	
(ii) 4½% West Bengal Loan 1972, face value .. .. .	
(iii) 4½% Maharashtra State Development Loan, 1972, face value .. .. .	
(iv) In Short Deposit .. .. .	
(c) General Fund .. .. .	
4% Ten year Treasury Deposit Certificate .. .. .	
(d) Employees Security Deposit:	
4% Ten Year Treasury Deposit Certificate .. .. .	
In Short Deposit .. .. .	

Signed in terms of my Report of even date.

Calcutta,  
15th June, 1967

S. N. BANERJEA, MA, GDA, FCA, AICWA,  
Chartered Accountant,  
Auditor.

**Works Accountants of India***Balance Sheet as at 31st March 1967*

DEPRECIATION			Net book value as on 31st March 1967	Net book value as on 31st March 1966
Up to 31st March 1966	Total during the year	Accumulated depreciation up to 31st March 1967		
Rs.	Rs.	Rs.	Rs.	Rs.
55,168	15,180	70,348	7,48,064	6,85,707
96,385	21,230	1,17,615	94,530	1,14,725
8,653	3,654	12,307	24,238	24,345
11,586	10,401	21,987	82,029	72,590
37,380	9,650	47,030	49,473	59,123
25,668	4,920	30,588	18,618	21,415
6,849	2,519	9,368	15,817	15,241
2,250	3,066	5,316	10,015	13,081
2,43,939	70,620	3,14,559	10,42,784	10,06,227

*Balance Sheet as at 31st March 1967*

Rs.	Rs.	Rs.	Rs.
		7,71,000	
	2,49,625		
50,000			
1,00,000			
1,00,000			
	60,573	3,10,198	
		15,000	
1,000			
2,100		3,100	10,99,298

By Order of the Council,  
**R. S. SADASIVA IYER,**  
*President.*  
**S. N. GHOSE,**  
*Secretary.*

# THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA

New Delhi, 8th August 1967

No. 5-CA(1)/15/67-78—With reference to this Institute's Notification No. 4-CA(1)/11/66-67, dated the 11th July 1967, it is hereby notified in pursuance of Regulation 18 of the Chartered Accountants' Regulations, 1964, that in exercise of the powers conferred by Regulation 17 of the said Regulations, the Council of the Institute of Chartered Accountants of India has restored to the Register of Members, with effect from the dates mentioned against their names, the names of the following gentlemen :—

S. No.	Member-ship No.	Name and Address	Date of Restoration
1	2	3	4
1.	1065	Shri V. M. Ramakrishna, F.C.A., 27, Moore Street, MADRAS-1.	2-8-1967
2.	4800	Shri Ved Prakash Garg, F.C.A., 22, Vinay Park, MODINAGAR.	2-8-1967
3.	6.91	Shri Surendra Singh Surana, A.C.A., M/s. Premier Cable Co. Ltd., P.O. ANGAMALI, Distt. Ernakulam. (Kerala).	2-8-1967

The 10th August 1967

No. 4-CA(1)/14/67-68—In pursuance of Regulation 16 of the Chartered Accountants Regulations, 1964, it is hereby notified that in exercise of the powers conferred by clauses (a) and (c) of Sub-Section (1) of Section 20 of the Chartered Accountants Act, 1949, i.e. on account of death and non-payment of the prescribed fees, the Council of the Institute of Chartered Accountants of India has removed from the Register of Members, with effect from the dates mentioned against their names, the names of the following gentlemen :—

S. No.	Member-ship No.	Name and Address	Date of Removal
1	2	3	4

## UNDER SECTION 20(1)(a), i.e. ON ACCOUNT OF DEATH.

1.	5338	Shri P.C. Krishnamurthy, 13-14, Rayaji Street, NELLORE, (A.P.).	11-4-1967
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## UNDER SECTION 20 (1) (c), i.e. ON ACCOUNT OF NON-PAYMENT OF FEES.

2.	6839	Shri Bimalendu Pal, 26/2, Bhagaban Chatterjee Lane, HOWRAH.	13-8-1965
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No. 5-CA(1)/16/67-68—With reference to this Institute's Notification No. 4-CA(1)/11/66-67, dated the 11th July 1967, it is hereby notified in pursuance of Regulation 18 of the Chartered Accountants Regulations, 1964, that in exercise of the powers conferred by Regulation 17 of the said Regulations, the Council of the Institute of Chartered Accountants of India has restored to the Register of Members, with effect from the 9th August 1967, the name of Shri Chinmoyananda Mandal, A.C.A., Court Mour Burnpur Road, P.O. Asansol, Distt. Burdwan (Membership No. 5959).

No. 5-CA(1)/17/67-68—With reference to this Institute's Notification No. 4-CA(1)/11/66-67, dated the 11th July 1967, it is hereby notified in pursuance of Regulation 18 of the Chartered Accountants Regulations, 1964, that in exercise of the powers conferred by Regulation 17 of the said Regulations, the Council of the Institute of Chartered Accountants of India has restored to the Register of Members, with effect from the 10th August 1967, the name of Shri Roderick Mackay Peat, A.C.A. of 11, Ironmonger Lane, London, E.C. 2 (Membership No. 1175).

No. 13-Exam. (Result) May/67—In pursuance of Regulation 25 of the Chartered Accountants Regulations, 1964, the lists of candidates containing the names of those who have been declared successful in both Group I and Group II of the Final Examination held under these Regulations in May 1967, and of those declared successful in Group I only or in Group II only of that Examination are hereby published for general information.

## I. LIST OF CANDIDATES WHO APPEARED IN BOTH THE GROUPS AND ARE DECLARED SUCCESSFUL IN BOTH GROUPS.

S. No.	Roll No.	Name
1	4	Prabhu Lal Kataria
2	6	Prakash Ramniklal Bhoopalkar
3	8	Gopal Ramanlal Dharia
4	11	Sharadchandra Champaklal Jariwala
5	13	Manilal Motilal Lapasia
6	22	Vinayak Krishnarao Kelkar
7	23	Bharatkumar Mohanlal Gandhi
8	24	Ammar Gulamabbas Ayaz
9	25	Mohan Rama Varma
10	30	Vijay Gulabdas Broker
11	31	Mohanlal Babulal Agrawal
12	34	Shashikant Vishnu Pendse
13	35	Pinakin Gajanan Joshi
14	37	Melarkode Viswanath Devraj
15	38	C. S. Santhanam
16	43	A Arumugham
17	47	Kongara Krishna Kumar
18	48	Aadisesa Sarva Ramesh
19	54	Arunkumar Manilal Shah
20	62	Arun Bhikajee Degwekar
21	65	Rasikbhai Khimjibhai Patel
22	74	Mahesh Vasanji Kothari
23	75	P. Gopalakrishna Aithal
24	77	Navinchandra Maganlal Chheda
25	79	Keshari Nandan Luhariwala
26	80	D. Vijay Kumar Mehra
27	84	Rambilas Asaram Mantri
28	86	Aziz Dawood Agboatwala
29	94	Santosh Kumar Dalmia
30	95	Vijay Dutt
31	104	G. Sreehari Rao
32	107	Vasantlal Natvarlal Shah
33	131	Vinod Kumar Bahri
34	136	M. Sarvotham
35	137	Raj Kumar Mittal
36	139	Suman Kumar Sood
37	156	Raghunath Anant Khasagiwale
38	158	Pravinkumar Raghunandan Raval
39	161	Gyan Chand Gupta

S. No.	Roll No.	Name
40	186	Jaykumar Khater
41	188	Siteschandra Bandyopadhyay
42	191	V. R. Krishnan
43	197	Shambhu Dayal Gupta
44	200	Arvind Datta Agni
45	201	Jasdev Singh Dhami
46	202	Jagdish Chander Sapra
47	203	Man Mohan
48	205	Mithan Lal Garg
49	214	Romesh Kumar
50	215	V. Raghavendran
51	219	Phootarmal Hansraj Jain
52	221	S. Vasudeva Acharya
53	223	Vimal Chand Shri Shrimal
54	224	Pratik Basu
55	225	Shyam Sunder Gajja
56	243	Hari Prasad Dokania
57	247	R. Natarajan
58	248	P. Sugavanam
59	250	Puran Chand Singal
60	251	Mahendrakumar Dayalji Dhruva
61	263	Mahesh Chandra
62	277	Jai Prakash Goel
63	278	Purushottam Narain Agrawal
64	291	Bankey Behari Khandelwal
65	301	Ashok Kumar Agarwal
66	302	C. E. Nazareth
67	304	Naresh Chandra Jain
68	307	Jacobs Abraham P.
69	326	Bhagchand Ziparulal Chhallani
70	334	Karna Singh Mehta
71	335	Radhe Shyam Agarwala
72	336	Santosh Kumar Agrawal
73	338	Lallu Shanker Sharda
74	341	Parmanand Laduramji Tapdiya
75	342	Rajendra Kumar Dharnidharka
76	343	Kailash Nath Gupta
77	344	Runwal Subhash Sughanlal
78	345	Satya Kumar Tibarewalla
79	350	Praduman Kumar Patni
80	367	T. G. Veeraraghavan
81	378	T. N. Sathyanarayana
82	386	Ravindra Vissu Virginker
83	390	L. Venkatesan
84	396	Rashmikant Khushal Shah
85	397	Keki Darabshah Bulsara
86	398	Anup Ratan Basu
87	400	Khujema Mohsinbhai Master
88	403	Ganapathi Shridhar Kamath
89	405	P. R. Subramanian
90	407	Rajanikant Ramanlal Jhaveri
91	408	V. S. Viswanathan
92	409	P. J. Ramani
93	410	R. P. Krishnamoorthy
94	415	H. Umesh
95	417	Narottamdas Gordhandas Radia
96	419	C. N. Ardhanari
97	420	E. Thyagarajan
98	422	Badri Prasad Gupta
99	424	R. Sriramulu
100	425	K. Appa Rao

S. No.	Roll No.	Name
101	426	U. S. Ananda Rao
102	433	Dhirendra Mahijibhai Patel
103	443	P. B. Sampath
104	452	T. A. Rajagopalan
105	466	A. Dhandapani
106	484	Rikhab Das Daga
107	522	Arun Kumar Verma

II. LIST OF CANDIDATES WHO HAVE BEEN DECLARED SUCCESSFUL IN GROUP I ONLY (THIS LIST ALSO INCLUDES THE NAMES OF THE CANDIDATES WHO HAVE BEEN DECLARED SUCCESSFUL IN GROUP II OF THE FINAL EXAMINATION HELD EARLIER)

S. No.	Roll No.	Name
1	16	Marazban Nariman Dalal
2	18	Purushottam Dhondopant Bhagwat
3	36	Arunkumar Mulchand Agrawal
4	40	G. Ravanan
5	46	Digamber Choudhary
6	58	V. Sivaramakrishnan
7	61	Prem Kumar Seth
8	64	Virendra Kumar Jain
9	67	Devendara Kumar Gupta
10	70	G. Kannaiah Naidu
11	72	Girish Bhagubhai Patel
12	78	Gauri Shanker Bansal
13	82	Sita Ram Mehrotra
14	91	Om Parkash Gupta
15	98	Arvind Bhalchandra Gore
16	110	Ramesh Chander Kapoor
17	111	K. Sivakumar
18	112	Satya Narain Gupta
19	146	Sushil Kumar
20	148	V. Krishnamoorthy
21	159	Randolph Winbolt Jackson
22	162	Amar Nath Chhatwal
23	176	Madan Das Gujrati
24	179	Vijay Kumar Issar
25	182	Khimchandbhai Khandubhai Lad
26	198	Parminder Singh Chawla
27	218	Mahendrakumar Amichand Rupani
28	220	Ganga Sharan
29	226	Tara Chand Dhamija
30	227	M. C. Selvarajan
31	236	O. V. Krishna Rao
32	240	Padmanabh Pundrikay Vora
33	253	Gopalprasad Shivprasad Shukla
34	262	Kul Bhushan Sarna
35	288	C. Nallakrishnan
36	300	V. R. Sundaram
37	308	Durga Prasad Garg
38	310	Virendra Kumar Khosla
39	315	Kailash Nath Khandelwal
40	323	Brij Raj Krishan
41	332	Om Prakash Rungta
42	340	Gautamchandra Ranulal Golechha
43	349	L. V. Narasimha Murty
44	359	Krishnamoorthy Shankar
45	373	Suman Anopechand Shah
46	377	D. V. Yegnanarayanan

<i>S. No.</i>	<i>Roll No.</i>	<i>Name</i>	<i>S. No.</i>	<i>Roll No.</i>	<i>Name</i>
47	395	Nenmal G. Jain	108	820	Kewal Kumar Bajaj
48	429	P. G. Ramalingam	109	822	Kapoor Chand Gupta
49	430	Bijan Chandra Ray	110	828	Bhaskar Ray Chaudhuri
50	446	Prem Narain Garg	111	839	Dinendra Kumar Choudhury
51	454	Pulikaparampil Punnen John	112	840	Asok Kumar Bandyopadhyay
52	455	P. E. Balakrishna Menon	113	843	Charan Dass
53	459	Dina Nath Chaturvedi	114	845	Bhikkhalal Mohanlal Doshi
54	460	Jaychand Ratanchand Dagade	115	852	Rajinder Lal Seth
55	472	M. Raghavender Rao	116	857	K. Raghavdoss Shanbhogue
56	481	Surender Kumar	117	858	Gobind Kumar Bhatia
57	483	Manohar Lal	118	859	Mahendra Kumar
58	485	Ratan Lal Jaitlia	119	861	Umesh Banerji
59	486	Sita Ram Bansal	120	863	Vinaykumar Vasant Raje
60	490	Ramesh Chandra Basu	121	864	Ashok Raghunath Khanolkar
61	523	Jayanta Bhattacharya	122	866	Arjun Kapoor
62	530	Dhruba Chowdhury	123	893	Surendra Mohan Lal
63	601	Pankaj Ramanlal Choksey	124	894	S. Ramakrishnan
64	602	Pravin Mathuradas Laijawala	125	904	Jibon Krishna Roy
65	603	Vinodchandra Mohanlal Shah	126	908	Sabyasachi Datta
66	605	Pradip Kumar Dau Dayal Mehrotra	127	931	Indu Bhushan Chatrath
67	606	Rajnikant Kirtanlal Shah	128	936	Aloke Kumar Mitra
68	607	Sohan Ramniklal Modi	129	938	Madhur Narain Aggarwal
69	608	Hormasji Jamshedji Andhyarujina	130	933	Dharmichand Jain
70	611	Narendra Tribhovandas Damani	131	946	V. Subramonia Iyer
71	612	Jaysingh H. Sampat	132	954	Joginder Pal Jain
72	615	Bansilal Somani	133	957	Kantiprasad Shivram Joshi
73	616	Bharatkumar Chhotabhai Patel	134	960	Virendra Kumar Gupta
74	619	Vasant Dattatray Narkar	135	968	Bijan Ghosh
75	620	Sureshchandra Natwarlal Kapadia	136	980	Natwarlal Talakchand Bagadiya
76	623	Jagdish Ambalal Patel	137	984	Ravinder Kumar Bhalla
77	624	Ratnakar Shamsunder Jawadekar	138	988	V. R. Natarajan
78	625	Prakash Eknath Jambhekar	139	998	Adithapuram Narayanaier Easwaran
79	627	Vithaldas Purushotamdas Sampat	140	1005	Girdhari Lal Mohta
80	630	Chandrakant Ratilal Shah	141	1009	Harsh Kumar Nangia
81	632	Percy Dhunjishaw Darukhanavala	142	1020	Dipak Kumar Chakraborty
82	633	P. Xavier Raj	143	1021	Jetindra Kumar Nayar
83	635	N. Srinivasan	144	1025	Basantilal Kakrecha
84	661	Chouth Mal Birla	145	1026	Ganga Baksh Sureka
85	662	Pramodchandra Kanchanlal Talsania	146	1027	Babu Lal Surana
86	666	Vishwa Nath	147	1028	Mihar Kumar Datta
87	668	Dinesh Balchand Doshi	148	1029	Prem Nath Khanna
88	673	Rajendra Balkrishna Kanvinde	149	1032	Baluram Lavati
89	674	Prabhakar Hari Kelkar	150	1060	Hareshkumar Balkrishna Patel
90	676	K. S. Ramajayam	151	1061	Arun Kumar Deva
91	683	N. Sowmyan	152	1062	Kapildeo Prasad Singh
92	685	Mool Chand Gupta	153	1066	Malay Sen
93	688	Dahyabhai Punambhai Patel	154	1077	Man Mohan Mehra
94	692	Ashok Kumar Virmani	155	1078	Mahadeb Bhattacharyya
95	704	Mangalore Gangadhar Pai	156	1082	Ashok Kumar Joshi
96	709	Ronald Joseph Coelho	157	1084	Som Dutt Chhabra
97	713	Surender Kumar Aggarwal	158	1094	Jagdish Kumar Gupta
98	716	Gandamaneni Doraswamy Naidu	159	1110	Sureshchandra Shantilal Dalal
99	725	Sudhir Kumar Mohan	160	1111	Babubhai Prahladbhai Patel
100	733	Trilochan Dipaklal Mehta	161	1122	Narendrarai Nanubhai Desai
101	735	Vinaychandra Amratlal Sheth	162	1128	Indravadan Gordhandas Pala
102	739	R. Sajaudin	163	1135	Ram Krishna Gupta
103	742	Nand Kishore	164	1136	Murari Lal
104	748	M. N. Krishna	165	1155	Premji Maganlal Patel
105	766	Gustad Jehangir Irani	166	1161	Rajendra Kumar Kasliwal
106	791	Valady Narayanaswamy Shankaran			
107	796	N. Vaidyanathan			



S. No.	Roll No.	Name	S. No.	Roll No.	Name
167	1163	Kantilal Gordhandas Shah	19	97	Yerramilli Narayanamurthy
168	1173	Harbans Singh	20	100	Radhey Shyam Jain
169	1178	Baldeo Krishna Mehra	21	102	Ram Chandra Trivaidya
170	1182	Akbar Gulam Hussain Memon	22	116	Ganesh Nataraj Mudarai
171	1193	Prahlad Dass Agrawal	23	118	M. N. Thimmaiah
172	1195	Aravind Bhai Keshavlal Shah	24	122	Chelliah Selvaraj
173	1198	Kedar Nath Maheshwari	25	132	Moiz Lihusein Balasinorwala
174	1199	Shyam Bahadur Kunwar	26	134	Vijay Mangesh Bhangle
175	1200	Mohammedi Abdulhasan Fatchi	27	135	Uttam Babu Salunkhe
176	1202	Radhakrishna Vasantrao Aroskar	28	138	Ghanshyam Dass Bhoot
177	1204	S. Viswanathan	29	149	Jagdishchandra Nanalal Dalal
178	1207	M. R. Sundaram	30	150	Ramesh Gordhandas Panchmatia
179	1209	Arumbakkam Gopal	31	166	Jaysukhlal Hirachand Vasani
180	1210	N. Radha Krishnan	32	169	Raja Ratnaiah
181	1215	P. Rajan	33	170	S. Thiruvengadam
182	1220	Meher Keikhushru Bharucha	34	173	Sampat Raj Surana
183	1223	Ramendra Narayan Ray	35	178	Ganesh Babu
184	1245	(Miss) Asha Karamchand Dodeja	36	183	Nareshchandra Shantilal Patwa
185	1274	R. Surendra Shenoy	37	190	R. Venkataramani
186	1278	S. Sethuraman	38	192	Jitendra Parshottam Somaiya
187	1300	H. Kishnadwala Babu	39	195	Sureshchander Kapoor
188	1309	Mohan Lal Agrawal	40	196	K. Yeswantha Rao
189	1315	Shyam Sunder Garg	41	199	Dvijendra Bhanuprasad Vora
190	1317	Pravinchandra Nanubhai Ghatalia	42	206	Rajinder Kumar
191	1337	Kailash Chandra Koshal	43	209	Gurbachan Singh Kohli
192	1344	Surendra Mohan Gulati	44	211	Kuldcep Raj Sharma
193	1346	Ramesh Chand Gupta	45	216	Duli Chand
194	1358	M. Sowbhaga Chand	46	217	R. Roop Kumar
195	1362	Anil Kumar	47	222	Abhijit Kumar Mukhopadhyay
196	1372	V. Ramachandran	48	229	Suryakant Maneklal Shah
197	1384	K. Srinivasan	49	234	D. N. Lakshman
198	1390	Satya Prakash Govil	50	239	Ashok Yeshwant Bhalerao
199	1398	K. Ranganathan	51	242	Satyanarayan GopalDasji Tawari
200	1403	Arun Chandra Sarkar	52	245	Triloki Nath Bansal
201	1406	Vasant Shridhar Karve	53	246	Kamal Jeet Singh Bhatia
202	1425	Sunil Kumar Mallick	54	256	Nirmal Chandra Pathak
			55	261	George T. Jacob
			56	264	Vijay Kumar Mehra
			57	267	V. Janakiram
			58	279	Palaparty Venkata Subba Rao
			59	280	Surendra Shantilal Panchal
			60	285	Om Prakash Acharya
			61	293	Jajatikesari Patnaik
			62	299	S. Venkatesan
			63	303	Om Prakash
			64	316	Yogendra Nath Bhargava
			65	348	Pandurang Yeshwant Sankhe
			66	357	Prabhas Chandra Das
			67	366	A. K. Venugopalan
			68	380	Jehanbax Rustomji Kasad
			69	384	H. S. Mallikarjuna
			70	385	M. Ramachandran
			71	389	Ratilal Bhikhabhai Patel
			72	401	Prakash Jayantilal Nanavati
			73	402	G. Vamanacharya
			74	404	K. Balasubramanian
			75	412	Shivchandra M. Maheshwari
			76	414	Jethalal Devshi Thacker
			77	416	Jatinder Mohan Varma
			78	427	Durlabhadas Karsandas Samani
			79	434	Alok Kumar Mitra
			80	435	Sudhakar Ramchandra Pandit
			81	439	Panamboor Mohan Rao

III. LIST OF CANDIDATES WHO HAVE BEEN DECLARED SUCCESSFUL IN GROUP II ONLY (THIS LIST ALSO INCLUDES THE NAMES OF THE CANDIDATES WHO HAVE BEEN DECLARED SUCCESSFUL IN GROUP I OF THE FINAL EXAMINATION HELD EARLIER).

S. No.	Roll No.	Name
1	2	Anilkumar Naganlal Desai
2	3	Kersi Manekshaw Waghmar
3	17	Sudershan Kumar Ichhpuniani
4	19	Prafullachandra Govind Oak
5	20	Prahlad Dattatraya Khedkar
6	21	Balmukund Hiralal Mehta
7	27	Dhirajlal Tribhovandas Bhammar
8	32	R. Kumara Simhan Thampi
9	51	Sunil Vasant Karnik
10	52	Pradyumna Dwarkadas Parikh
11	53	Sudhir Manharlal Reshamwala
12	55	Vijay Gopal Barve
13	56	Ravindra Kumar Gupta
14	63	Kuldip Chander Mittal
15	66	P. S. Balasubramaniam
16	69	P. T. Kuppuswamy
17	81	Purshottam Jamnadas Raichura
18	83	Kishan Raj Singhvi

S. No.	Roll No.	Name	S. No.	Roll No.	Name
82	440	Madan Lal Gupta	144	1662	Kamal Kishore Sood
83	444	N. Kothandaraman	145	1663	Radhey Shyam Goyal
84	445	S. S. Sampath Kumar	146	1664	Jeevraj Ostawal
85	458	Arvindkumar Jashbhai Patel	147	1665	Jayendrakumar Nathalal Unadkat
86	461	Krishnakant Jayantilal Choksi	148	1667	Ranjit Virthaldas Solanki
87	463	Krishan Kumar Sehgal	149	1669	Parimul Bikash Mallik
88	465	D. Sundararajan	150	1671	Haridas Bhattacharjee
89	467	S. Venkataramanaiah	151	1672	Subrata Das
90	468	Aditya Narain Shukla	152	1674	Divakar Sharma
91	469	P. R. Pingalay	153	1675	Devendra Kumar Gupta
92	470	Ajitkumar Vadilal Shah	154	1676	Jai Prakash Agarwal
93	471	R. Gopula Ratnam	155	1677	Anand Kumar Blaggana
94	482	Yogendra Prasad Poddar	156	1679	K. Rajendra Varma
95	499	Mahavir Nemchand Shaha	157	1680	A. K. Easwar Rao
96	501	Jagdish Kapur	158	1681	R. Yedunathan
97	503	Ved Prakash	159	1682	Y. Kesava Krishna
98	519	Dhannalal Goenka	160	1683	Prem Prakash
99	520	Laxman Swaroop Khandelwal	161	1684	Balchand Jain
100	525	Amiya Kumar Bandyopadhyay	162	1685	Ravidatta Agarwal
101	1603	Vasudeo Anant Bhide	163	1687	Ram Krishna Agrawal
102	1604	Vrajlal Chhaganlal Sutaria	164	1690	P. S. Ramachandran
103	1605	Manubhai Chhotalal Doshi	165	1697	Harek Chand Agarwala
104	1606	Mahendrakumar Naranji Thakkar	166	1698	Manoj Kumar Saha
105	1607	Pratapsinh Ranchhodas Ashar	167	1699	Vijay Singh
106	1608	Gunvantrai Gambhirdas Parekh	168	1700	Priya Gopal Das
107	1609	Sharad Trimbak Oturkar	169	1704	Madhu Sudan Roy
108	1610	Shyam Tirathdas Karnani	170	1708	T. V. Jayaraman
109	1611	Rathindra Nath Das	171	1713	Rohinton Jal Shroff
110	1612	Jagdish Singh Hitkari	172	1721	Parmeshwar Chandra
111	1613	Rabindra Nath Aditya	173	1723	S. Alagappan
112	1615	Tarini Prasad Jaiswal	174	1730	Dwarka Prasad Agrawal
113	1616	Suniti Kumar Chatterjee	175	1733	Madan Minocher Faredun
114	1618	Jagta Nand Agrawal	176	1735	Gaurinath Chakrabarti
115	1619	Dipak Das Gupta	177	1740	Tulsi Charan Dhar
116	1623	Sunil Kumar Mondal	178	1741	Debabrata Guha Niyogi
117	1628	Nanda Kishore Mishra	179	1742	Bijoli Kumar Ray
118	1629	Arun Raghunath Bhagwat	180	1746	Nirmal Chandra Saha
119	1631	T. G. Sundararajan	181	1748	P. S. Ramany
120	1634	M. Santhanam	182	1754	Jayantilal Dalsukhbhai Shah
121	1635	Gev Pestonji Karkaria	183	1757	Tushar Kanti Bandyopadhyay
122	1636	Bhupendra Tulsidas Shroff	184	1759	Anna Tukaram Pant Bidkar
123	1638	D. Gopalakrishnan	185	1762	Jaswant Singh Chopra
124	1639	Dinesh Jaswantlal Agashiwala	186	1764	Yeshwant Vishnu Damle
125	1640	Sebastian Mathew Veeton	187	1765	Ram Krishna Gupta
126	1641	Tayebi Ebrahim Rupawalla	188	1766	V. S. Seshadri
127	1642	Om Parkash Bagla	189	1767	Kishorechandra Amratlal Parikh
128	1643	Anil Kumar Arora	190	1768	Praveen Kapoor
129	1644	Rajendera Bahadur Mathur	191	1769	Ramasami Narayanaswami
130	1645	M. V. Ramgopal	192	1771	Satyendra Nath Srivastava
131	1647	Ghanshyam Dass Gupta	193	1775	K. Sivaswamy
132	1648	V. Sridharan	194	1779	Rajendra Kumar Mehta
133	1649	L. S. Raja Ramanan	195	1780	P. Lakshmi Narasimham
134	1650	R. Ranga Rao	196	1782	Arvind Shivram Kulkarni
135	1651	Grish Prakash Agrawal	197	1783	Natesan Kumaraswamy
136	1652	K. S. Sachidananda Rao	198	1784	Abraham K. Thomas
137	1653	Shirish Mangaldas Dalal	199	1785	Jivan Mahabala Maiya
138	1654	Suresh Babubhai Dhruva	200	1788	Syamal Chandra Dasgupta
139	1655	Bhupander Sarup	201	1792	Har Pal Singh
140	1656	Raj Pal	202	1794	Rajendra Kumar Bhachawat
141	1658	Ashok Kumar Katial	203	1796	Vijay Mal Lodha
142	1659	Ramesh Chander Vig	204	1797	Sampat Raj Choudhary
143	1660	Subhash Chandra Bhargava	205	1798	Rajat Kanti Majumdar

S. No.	Roll No.	Name	S. No.	Roll No.	Name
206	1800	Shyamsunder Nathalal Mehta	268	1927	Nalinkant Keshrichand Shah
207	1801	Kailash Chand Mathur	269	1928	M. Unni
208	1802	Shyam Lal Jain	270	1929	V. Gowrisanker
209	1803	Inder Mohan Nayar	271	1930	Nataraja Choodamani
210	1804	N. Ganesan	272	1933	N. V. Nagalakshmi (Miss)
211	1805	M. A. S. Mohamed Packer Ali	273	1934	Narendra Shantilal Parekh
212	1806	C. Vaidyanathasubramanian	274	1937	K. C. Gopalakrishnan
213	1815	Ashvinkumar Shantilal Sanghavi	275	1938	P. Gopalakrishnan
214	1816	Satish Kumar Bidani	276	1939	Prakash Chhotalal Shah
215	1817	Ramesh Chander Malhotra	277	1940	Deelipkumar Bhikhubhai Desai
216	1818	Kopparthi Chinna Rama Krishna Reddy	278	1941	Bharat Kumar Kantilal Shah
217	1821	Addanki Butchaiah	279	1942	Subodh Kumar Singhania
218	1824	Nitindra Chandra Ghosh	280	1943	A. S. Ramanathan
219	1827	Madan Gopal	281	1944	Vakkalagadda Pandu Ranga Vithal
220	1831	Harshadrai Thakorbbhai Desai	282	1946	Ashwini Kumar Vidyarthi
221	1833	Yash Pall Mehra	283	1947	Vishwanath Poddar
222	1835	Popatlal Purshotamdas Patel	284	1949	Shyam Sunder Dingliwala
223	1836	Brij Kishore Anand	285	1952	Mohammedmiya Mohammedsadique Suglatwala
224	1837	Vijay Baburao Karandikar	286	1954	Nareshkumar Kantilal Shah
225	1840	Kultar Singh	287	1955	Suresh Kumar Gambhir
226	1842	V. M. Thomas	288	1956	G. Ayyasamy
227	1843	Ranendra Nath Guha Thakurta	289	1958	Balchand Fulchand Chordia
228	1844	Jyoti Kumar Roy Chowdhury	290	1961	Ramubhai Shankerlal Patel
229	1845	Swapan Kumar Gupta Sarma	291	1962	Kamal Kanti Das Bhaumik
230	1846	Kursummootil Chacko Thomas	292	1968	Konjeti Radha Krishnaiah
231	1847	Ram Parkash Vij	293	1969	Shree Narayan Todi
232	1848	S. P. M. Mohamed Ali Jinnah	294	1970	T. V. Venkataramanan
233	1849	Kanhaiyalal Mahajan	295	1972	Mahesh Indralal Shah
234	1851	Paluri Venkata Ratnam	296	1974	P. N. Sankaran
235	1853	Sankar Dutta	297	1976	N. R. Ramanarayanan
236	1856	Kanchanlal Chimanlal Gundhi	298	1978	Syed Hassanul Haque
237	1857	Paras Ram Sharma	299	1979	Benode Chandra Bhadra
238	1858	Santosh Kumar Bhattacharyya	300	1980	Manindra Kumar Sen
239	1864	Rasiklal Dwarkadas Goradia	301	1981	Rajib Ranjan Bhuiya
240	1866	Ramesh Chand Kapoor	302	1982	Sukumar Baksi
241	1869	T. V. Narayanan	303	1985	Shyam Narayan Gupta
242	1870	Arunkumar Natwarlal Parikh	304	1987	Kalidas Narsinh Telavate
243	1874	Ashok Kumar Nanda	305	1988	Kanti Chandra Tak
244	1875	Rameshver Nath Suri	306	1989	T. R. Jawaharlal
245	1878	Panchanan Rui	307	1991	B. Jayantbilal
246	1879	Narinder Mohan Chatrath	308	1998	Goparaju Krishna Rao
247	1880	Jacob C. John	309	2004	O. V. Basavaraj
248	1881	Shambhu Dayal Purohit	310	2006	Ramesh Shantilal Shah
249	1885	Samar Kumar Chattopadhyaya	311	2007	K. R. Sathiyamurthy
250	1887	Kirit Jasvantlal Parikh	312	2008	Pukharaj Pannalal Mutha
251	1888	Samir Kumar Basu	313	2009	Ramesh Sahni
252	1892	Vijay Kumar Bhandari	314	2010	Sheel Kumar Jain
253	1893	Kesharbhai Prabhudas Desai	315	2011	Parasmal Sadaram Bamb
254	1895	Yoginder Pal	316	2012	Harshakant B. Shukla
255	1896	Ramzanali Gulamali Jemani	317	2013	Prabhakar Ganesh Ketkar
256	1898	Ashok Kumar Sareen	318	2014	Devji Madan Gala
257	1899	Chandmal Bachhraj Chhajed	319	2015	Bijay Kumar Jain
258	1902	Harkisandas Bhagvandas Dattani	320	2019	Manohar Vishveshwar Dhopte
259	1903	Devendra Chandulal Shah	321	2020	Binode Kumar Kalotia
260	1905	Amal Kumar Mitra	322	2022	M. V. Ramana Maharshi
261	1912	K. Venkitachala Ayyar	323	2023	Sisir Ranjan Das
262	1913	K. Krishnamachary	324	2028	Kanhaiyalal Manakchand Kothari
263	1915	Achyut Atmaram Gokhale	325	2030	Palagummi Mohan Rao
264	1917	Shyam Swarup Maheshwari	326	2031	Yogendrakumar G. Gohil
265	1918	Thamby K. Chacko	327	2033	Vinai Kumar Mehta
266	1921	Anant Govindrao Deshpande	328	2034	Dinesh Kumar Vadilal Shah
267	1926	Arvind Wasudeo Ketkar			

S. No.	Roll No.	Name
329	2035	Mansukhlal Jaskaran Shah
330	2037	Nirmal Chandra Bhattacharyya
331	2039	Ajoy Kumar Bardhan
332	2040	Nanigopal Pal
333	2042	Karuna Sankar Poddar
334	2045	Gurcharan Lal Sharma
335	2048	Yaswant Singh Dagliya
336	2057	Tribhuvan Lal Joshi
337	2059	Gouri Sankar Ghosh
338	2060	Ravinder Anand
339	2061	Deb Kumar Bandyopadhyay
340	2062	Bhupendra Shantilal Pancholi
341	2063	P. A. Vedanarayanan
342	2064	K. V. Mathai
343	2066	Ganpat Lal Goyal
344	2067	Om Prakash Kedia
345	2071	Vinod Thakersi Gandhi
346	2073	Loya Motilal Damodar
347	2074	Prem Prakash
348	2078	Jagannath Prasad Kesarwani
349	2090	P. V. Thomas
350	2094	Vedula Surya Narayana Murty
351	2095	Balkrishna Laxman Vartak
352	2097	Mohanlal Bansilal Agrawal
353	2100	Keshari Singh Dugar
354	2101	Jitendra Vrajilal Shah
355	2108	Sudhir Kumar Handa
356	2109	Lakshimi Narayan Agrawal
357	2112	Tirlok Chand Goyal
358	2114	Adishwar Kumar Jain
359	2140	Ashwani Kumar Shukla
360	2148	Sachchidananda Das
361	2158	Lal Chand Soni
362	2159	Gauri Shanker Prasad
363	2166	Ram Chandra Shah
364	2169	Asit Kumar Ghose
365	2173	Jayavantsinh Sardarsinh Zafa
366	2187	Mattay Krishnamurty
367	2190	Chathapuram Ganapathy Karikar Rajagoplan
368	2223	Arun Kumar Sen
369	2226	B. M. Ramajoga Rao

NOTE :—

THE FOLLOWING CANDIDATES WILL BE AWARDED CERTIFICATE OF MERIT

Rank	Roll No.	Name
I	390	L. Venkatesan
II	31	Mohanlal Babulal Agrawal
III	30	Vijay Gulabdas Broker

1. THE G. P. KAPADIA (FIRST PRESIDENT) GOLD MEDAL WILL BE AWARDED TO SHRI L. VENKATESAN (ROLL NO. 390).
2. THE SIR SHAPOORJI BILLIMORIA PRIZE FOR THE BEST PAPER ON ACCOUNTANCY WILL BE AWARDED TO SHRI VIJAY GULABDAS BROKER (ROLL NO. 30).
3. THE A. F. FERGUSON PRIZE FOR THE BEST PAPER ON AUDITING WILL BE AWARDED TO SHRI KARNA SINGH MEHTA (ROLL NO. 334).

4. THE N. M. SHAH PRIZE FOR THE BEST PAPER ON TAXATION WILL BE AWARDED TO SHRI VIMAL CHAND SHRI SHRIMAL (ROLL NO. 223).

*Summary of Results*

Total number of candidates appeared in Group I	1203
Number of candidates declared successful in Group I	309
Percentage	25.68
Total number of candidates appeared in Group II	925
Number of candidates declared successful in Group II	476
Percentage	51.45
Total number of candidates who appeared in Final Examination either in Both Groups or in one of the Groups (having been exempted in the other Group) with a view to complete their Final Examination	1082
Number of candidates declared successful	337
Percentage	31.15

No. 13-Exam(Result)May/67—In pursuance of Regulation 25 of the Chartered Accountants Regulations, 1964, the names of the candidates who have been declared successful in the Intermediate Examination held under these Regulations in May 1967, are hereby published for general information :

S. No.	Roll No.	Name
1	3	Ramesh Madangopal Chopra
2	5	Purushottam Vishwanath Kamat
3	6	Vasanji Ganpat Saiya
4	8	Nareshchandra Ranchhoddas Sampat
5	10	Ushakant Sakerchand Jhaveri
6	11	Narendra Babubhai Gandhi
7	14	Jagatmohan Bhogilal Mehta
8	15	Nemichand Hastimal Khivesara
9	19	Arun Manmohandas Fadia
10	20	Shrikant Nagesh Sirdeshpande
11	21	Aspi Jal Jussawalla
12	24	Surendra J. Kapadia
13	25	Mansinh Laxmidas Kalwani
14	26	Krishnakant Shamaldas Sangani
15	27	Vilas Yeshwant Marathe
16	31	Rusi Cooverji Mithawala
17	36	Bharatkumar Bhanuprasad Bhatt
18	38	Gautam Thakorlal Thakore
19	41	Kishorechandra Narsibhai Golwala
20	42	Shailesh Manmohandas Merchant
21	43	Ramesh Vaman Bhinge
22	52	Battatraya Vishnupant Kulkarni
23	55	Perseus Jamshed Treasurywala
24	59	Abdul Rahim Mohmed Yacoob Panikwala
25	60	Yuvraj Kumar Mulkraj Agarwala
26	61	Cawas Hoshang Pardiwalla
27	63	Vishwas Ramchandra Vaidya
28	65	Rameshchandra Ishwarlal Jadia
29	67	Minoo Framroze Patel
30	68	Shashikant Gopal Khaladkar
31	70	Salim Gulamhussein Jaffer
32	71	Shamsunder S. Dalvi
33	72	Suresh Nanlal Rawal

<i>S. No.</i>	<i>Roll No.</i>	<i>Name</i>	<i>S. No.</i>	<i>Roll No.</i>	<i>Name</i>
34	74	Gopal Laxman Shenoy	95	359	Baji Darabshaw Thanawalla
35	79	Kaushalendra Kumar Singh	96	360	Manharlal Nagardas Vora
36	81	Sundar Man Shreshtha	97	363	Ranjit Premjibhai Paleja
37	83	Soyambu Krishna Kansakar	98	364	Farokh Cawasji Jassawalla
38	87	Mahendra Bhagwanji Thakkar	99	369	Bhimji Vallabhdas Ratanghayra
39	89	Navnitlal Madhavji Vardhan	100	371	Saranath Raghunath
40	91	Thrambakkal Liladhar Vithlani	101	374	Katpady Prabhakar Shanbhogue
41	97	Kishor Shantichand Jhaveri	102	383	Harish Kumar Prabhakar Kothari
42	99	R. H. Shah	103	388	Ikramul Haq Shamsi
43	101	Moses Aaron Elias	104	390	Babulal Hathichand Diyora
44	102	Madhukar Govind Natekar	105	394	Santhanam N. Iyengar
45	103	Rohinton Nariman Mandviwalla	106	396	Parimal Mahasukhlal Parikh
46	104	Virendra Babubhai Dalal	107	403	Manilal Ratanshi Gada
47	108	Jangoo Shapurji Motafram	108	405	Devshi Lakhamshi Dedhia
48	109	Vijay Kumar V. Kamdar	109	406	Madhuvan Gopaldas Shah
49	112	Narendra Chhotabhai Patel	110	408	Ramnath Shashagiri Shanbhag
50	113	Yatindra Anantray Mehta	111	409	Madhav Prasad Keshavdeo Sureka (With Distinction).
51	114	Vilas Kantilal Shah	112	410	Venkataram Panchapakesan Iyer (With Distinction).
52	115	Chhiter Lal Pokharna	113	415	Gyan Chandra
53	116	Dahyalal Gordhandas Jimulia	114	423	Navnit Odhavji Raithatha
54	118	Kewal Krishan Mannan	115	426	Amrit Lal Tated
55	125	Ram Narayan Dhand	116	428	Vijay Purushottam Joshi
56	130	Valmik Natavarlal Desai	117	430	Mahendra Singh Maurya
57	140	Pradyot Kumar Pal	118	439	Gangadhar Narahar Dashaputra
58	171	Kajal Kumar Chatterjee	119	441	Vasant Lal Singhi
59	188	Sharad Seth	120	442	Vinodkumar Maganlal Shah
60	207	Paras Nath Agarwala	121	445	Arunkumar Mahadeo Kulkarni
61	209	Sambhu Nath Mittra	122	456	Vimal Kumar Jain
62	245	Ajit Kumar Mukhopadhyay	123	458	S. Gopinath
63	247	Kunj Behari Lal Agrawal	124	461	Chandrakanth H. Shah
64	262	Vallabhji Damji Pasad	125	462	M. S. Krishna Bhat
65	266	Darius Soli Framroze	126	467	Sankal Chand Bagrecha
66	267	Nalin Shivji Sualy	127	469	A. G. Surendranatha Reddy
67	279	Mohamed Yusuf Machhiwala	128	470	M. Balasundaram
68	296	Manmohan Trilokinath Bhargava	129	471	Bharat Varanasi Reddy
69	301	Udipi Nityananda Prabhu	130	481	Shantilal Ranchhodbhai Chawda
70	302	Ashok Manohar Kulkarni	131	483	Suresh Eknath Sarode
71	304	Zarir Jalejer Karai	132	492	Santosh Kumar Agarwal
72	307	Antonio A. J. S. Das M. Fonseca	133	495	Ram Ratan Maheshwari
73	309	Kirtikumar Shyamlal Choksi	134	507	Ram Ratan Jain
74	313	Keki Maneckshaw Tavadia	135	513	S. Thangasamy
75	314	Rajendrakumar Sukhlal Patni	136	516	Babuprasad Shankerlal Dave
76	318	Kali Feroze Mahernosh	137	525	Ashvin Ambalal Shah
77	321	Himatlal Hargovandas Shah	138	544	S. V. Raman
78	324	Madan Mohan	139	548	S. Ganapathi Subramanian
79	326	Vinaychand Gordhandas Shah	140	554	V. Jayaraman
80	327	Rejendra Kumar Padliya	141	558	S. R. Satagopa Ramanujam
81	328	Anil Bhaskar Ganu	142	561	K. Bhawarlal
82	329	Prabhakar Hari Railkar	143	564	Dhulipala Sankar
83	330	Naresh Shantilal Shah	144	565	R. Sudarshan Chari
84	333	Manik Tarachand Advani	145	566	G. Narayana Pai
85	334	Shrikant Vasantrao Tonapi	146	570	N. S. Nagarajan
86	337	Jai Kumar Kapoor	147	576	V. K. Srinivasa Rao
87	340	Shapoor Aspandiar Irani	148	578	Pradip Kumar Roy
88	342	Vispi Ratansha Dhala	149	580	Lakshman Das Choudhary
89	345	G. Nagarajan	150	581	Bimal Kumar Agarwala
90	346	Kersi Darabshaw Sarkari			
91	348	Ashok Dharamdas Vora			
92	353	Shrikant Surendrabhai Shah			
93	354	Madanlal Kishandas Parekh			
94	357	Hasmukhrai Nandlal Shrlmanker			

S. No.	Roll No.	Name	S. No.	Roll No.	Name
151	582	Lal Mohan Mandal	212	972	Abdul Naim
152	583	Nawal Kishore Jalan	213	973	Arvind Bhaurao Datar
153	590	Champa Lal Rathi	214	975	Keki Framoze Tachakra
154	597	Kanta Prasad Changoiwala	215	983	Ghanasham Shivaram Gadgil
155	603	Aditya Kumar Das	216	996	Prem Kumar Tekriwal
156	606	Prasanta Kumar De	217	1001	Narinder Berry
157	608	Hari Mohan Marda	218	1014	Chikka Hanumaiiah
158	613	Arabinda Guha Roy	219	1015	B. Sudhakara Kamath
159	630	Kajal Kumar Basu	220	1022	Samarendra Nath Dalal
160	649	Satiranjana Das	221	1029	Kollenkode Krishnaiyer Narayanaswamy
161	687	Manjit Singh	222	1030	Kailash Chandra
162	689	Vijay Kumar Singh	223	1036	M. Bhasker Prabhu
163	690	Yash Paul Tara	224	1045	B. S. Ravikumar
164	701	Shanti Swarup Agrawal	225	1048	Mukund Gulab Gurav
165	712	Lakshmi Chand Gupta	226	1053	Praveen Kumar Patel
166	719	T. R. Prakash Babu	227	1060	Vijay Prabhakar Kunte
167	720	R. Sairaman	228	1062	Suresh Chander Khanna
168	721	T. R. Subramanian	229	1067	Man Mohan Kumar Bakshi
169	723	S. Rajagopalan	230	1084	K. G. Rajasekharan Nair
170	725	V. Govinda Raghavan	231	1093	Rasiklal Manilal Shah
171	727	Rachakonda Narasimha Rao	232	1097	Srikrishna Gupta
172	730	V. M. Divakaran Nambudiri	233	1105	Budhmal Samdaria
173	743	Vikram Vishnu Limaye	234	1117	Sagarmal B. Jain
174	755	Suresh Kumar Kothari	235	1122	P. Prabhakaran
175	764	Prabhas Ranjan Ghosh	236	1132	Ulhas Vishwanath Mali
176	769	Radharaman G. Bhagat	237	1138	Swaroop Narain Agarwal
177	770	Ajit Kundanlal Gandhi	238	1141	Bijay Kumar Tekriwal
178	771	Sharad Shankar Valanju	239	1149	Arunkumar Nilkanthrao Bhagat
179	778	Pankaj Kumar Vadilal Safi	240	1151	Adrian J. Lobo
180	786	Surender Kumar Tayal	241	1153	Vinod Shantiprasad Naithani
181	788	Kasturchand Gulabchand Baheti	242	1157	Mrs. Sarita Vinayak Gokhale
182	791	Trichy Balasubramanyam Srinivasan	243	1159	Virendar Kumar Sachdeva
183	796	T. S. Ranganathan	244	1160	Kailashchandra Ramkisan Gadodia
184	798	Vijay Jashbhai Shah	245	1164	S. Balasubramanian
185	815	Ramesh Kanchaulal Shah	246	1165	Abbas T. Poonawalla
186	816	Bhupinder Chowdhri	247	1173	Ramesh Kaniyalal Modi
187	820	Rabindra Nath Kapoor	248	1174	Pravinchandra Ochhavlal Sheth
188	840	Satish Kumar Ahuja	249	1177	Joy Dev Dutta
189	849	N. Srinivasan	250	1178	K. S. Varadachar
190	852	Chekka Rama Gopal	251	1179	Y. S. Ramarao
191	854	Miss Pratima Srivastava	252	1187	Vijay Kumar Jain
192	857	P. M. Krishnan	253	1188	Ramesh Chand Bhandari
193	861	Siddhartha Ray	254	1191	M. R. Bahuleyan
194	868	Vijay Kumar Gambhir	255	1203	Suresh Kumar Mehra
195	870	Dwarka Dass Rathi	256	1204	Saralal Nathulal Sanghavi
196	889	Purshottam Das Goyal	257	1214	Mafatbhai Ambalal Patel
197	899	Amitabha Majumdar	258	1225	M. L. Srinath
198	908	M. Shivarama Bhat	259	1233	Arvindkumar Mohanlal Shah
199	916	Nikhiles De	260	1237	Rameshchandra Shah
200	919	Ajit Kumar Singh	261	1245	Chandra Shekhar Prasad
201	927	Dilip Kumar Sen	262	1247	Kamal Nath Choudhary
202	929	Jagroop Chand Jain	263	1251	Samarendra Prasad Sarkar
203	938	Narendra Kumar	264	1254	Indrajit Guba
204	944	Raban Sengupta	265	1264	Nawal Kishore Rawat
205	953	Vijay Gordhandas Kapadia	266	1265	K. N. Valsan
206	954	Pratulchandra Ramjibhai Gandhi	267	1268	Arindam Gopal Chandra Basu
207	958	Vinayak Mahadeo Deodhar	268	1274	Sib Sankar Chaudhuri
208	960	Abdul Kader Ebrahim Chorwadwala	269	1278	Inayat Husain
209	963	Bavchand Devchand Raja	270	1279	Kantibhai Gordhanbhai Patel
210	964	Prabakar Narayan Gokhale	271	1282	Jasvantray Keshavlal Doshi
211	967	Ramanbhai Tribhovandas Patel	272	1284	Dipak Ranjan Ray

S. No.	Roll No.	Name	S. No.	Roll No.	Name
273	1285	Anjan Kumar Ghosh	332	1533	V. Narayanan Nampiathiri
274	1288	Ipe Perumal	333	1543	Kailas Jagadishwer Rao
275	1292	A. V. Ananthasubramanyam	334	1545	Nirmalendu Mazumder
276	1299	Sankaracharyya Mukhopadhyay	335	1548	V. Krishnan
277	1301	Sumer Mal Jain	336	1562	Asok Kumar Ghosh
278	1309	Samar Ray Chaudhuri	337	1565	Sailendra Kumar De
279	1314	Lakshminarayan Karmakar	338	1566	Srishtidhar Adhikary
280	1318	V. Krishnan	339	1569	Vinod Kumar Jain
281	1319	Jayanta Kumar Datta	340	1577	Kulvir Chandhoke
282	1321	A. Rajan	341	1581	Rambir Singh Aggarwal
283	1326	G. R. Prasad	342	1586	Naveen Chander Sabharwal
284	1331	Biplab Das Gupta	343	1593	Thakar Das Kalra
285	1341	Kishor Keshav Pradhan	344	1601	Satish Kumar Vaid
286	1351	Himadri Kumar Datta	345	1602	Ugar Sain
287	1357	Ram Swaroop Samrta	346	1603	Basant Kumar Indurkar
288	1359	N. Sivasubramanian	347	1605	Harishkumar Dayashanker Dave
289	1371	Hameed Ullat Khan	348	1608	Tutupalli Siva Ramakrishna Lohit
290	1378	Sudhir Madhukarrao Dodwadkar	349	1610	Ravinder Kishore Tandon
291	1384	Manabendra Kumar Das	350	1611	Mohan Lal
292	1390	Deb Narayan Hazra	351	1616	Kamal Kumar Bhargava
293	1397	Kamal Kumar Mukhopadhyay	352	1619	Chhagan Lal Sharma
294	1399	Vijay Kumar Gandotra	353	1631	Moosa Shaikhrajabali Rampurawala
295	1403	Ram Gobind Ganeriwala	354	1633	Rajinder Kumar
296	1404	Shree Narayan Singh	355	1636	Om Prakash Tulsyan
297	1405	Ram Kunwar Bajaj	356	1638	Kanwar Bihari Mathur
298	1407	Rakesh Kumar Singhal	357	1639	Piyushchandrar S. Purohit
299	1408	Narain Dass Bhatia	358	1640	Champalal Maheswari
300	1410	Vinod Kumar Jain	359	1646	Nirmal Chandra Nag
301	1411	Subhash Chander Garg	360	1653	Dilip Kumar Bhowmick
302	1413	Narendra Kumar Khanna	361	1654	Ram Swaroop Nandwana
303	1414	Lachmi Narayan	362	1658	Jinendrakumar P. Sheth
304	1416	Amar Chandra Gupta	363	1659	Indrakumar Somehand Shah
305	1419	Mahavir Shankar Mathur	364	1661	Krishnamurari Rameshwar Agrawal
306	1420	Parkash Mohan Mehra	365	1662	Mohammad Israil Khan
307	1422	Bisok Guhamozumdar	366	1669	Sachchida Nand Bajpai
308	1424	Deb Kumar Ghosh	367	1686	Amitabha Bhattacharya
309	1427	Ramesh Kumar Gupta	368	1688	Mohammed Daud Ahmed
310	1430	Jiender Kumar Chopra	369	1689	Prokash Mukhopadhyay
311	1431	Maniklal Harpawat	370	1708	Velamuri Seetharama Sarma
312	1433	Gajanan Vishwanath Patkar	371	1709	V. Devadathan
313	1441	Kothapa Vijaya Kumar	372	1711	Biplab Guha
314	1443	Ramankal Balkishandas Shroff	373	1713	Shyam Chand Lalvani
315	1445	Nripendra Kumar Gupta	374	1731	N. C. Narasimhan
316	1451	Sripathi Vasudev Bhat	375	1773	Subrata Kumar Mukhopadhyay
317	1453	Bharatkumar Chhaganbhai Patel	376	1779	A. R. Venkitaraman
318	1454	A. S. Seshamani	377	1789	Surendra Kumar Garg
319	1456	Dinesh Chandra Mathuria	378	1792	Amitbha Chattopadhyay
320	1467	C. P. Chengalvaroyan	379	1801	G. Manickan
321	1470	Ramchandra Dattatreya Padhye	380	1809	R. Sekar
322	1472	Satish Kumar Goel	381	1811	S. Srinivasan
323	1483	Subrata Kumar Das	382	1815	S. Shanmuganathan
324	1503	Veeraswamy Thiagarajan	383	1818	R.M. Ramanathan
325	1506	G. Krishnamurthy	384	1827	K. Sivakumar Krishnan
326	1511	V. Venkatesan	385	1828	Mathew T. Oommen
327	1514	P. Sankaranarayanan	386	1834	K. Govindankutty Nair
328	1522	V. L. Gangadhara	387	1836	K. Padma Kumar
329	1523	S. Sethu	388	1838	V. Muraloe Dharan
330	1529	Somnath Chattopadhyay	389	1845	Thivikram Chandrashekar Prabhu
331	1531	A. Shanti Lal	390	1851	Satyanarayan Gilda
			391	1853	B. Balakrishna Shanbhogue
			392	1856	Challa Sitharamayya

S. No.	Roll No.	Name	S. No.	Roll No.	Name
393	1860	Sukhmal Chand	454	2127	Vasant Dinkar Gosavi
394	1865	Gobind Parkash Munjal	455	2129	Varinder Kumar Mahajan
395	1867	Man Mohan Kapoor	456	2130	Vikram Dutt Suri
396	1880	S. C. Sekhar	457	2132	Bhupatray Jethalal Thaker
397	1881	Prem Chand Singla	458	2133	Vaidyanatha Venkataraman
398	1884	Aravind Moreshwar Kulkarni	459	2135	Harshadrai Bhagwanji Doshi
399	1887	P. N. Veeraraghavan	460	2139	Sitindra Nath Roy Choudhury
400	1893	Dipak Kumar Bandyopadhyay	461	2140	Ramanlal Narayandas Bharatiya
401	1900	Bal Krishan Goyal	462	2142	Manaharlal Babulal Gandhi
402	1902	Harish Khosla	463	2150	R. Krishnamurthy
403	1904	Gyan Chand	464	2158	Sailesh Navnitlal Mysorewala
404	1907	Ashok Kumar Malik	465	2159	Abbas Kayamaly Rangwala
405	1908	Kamal Kumar Kapoor	466	2165	Jagdishchandra Manshanker Trivedi
406	1909	Yogesh Dayal Mathur	467	2168	Asitkumar K. Shroff
407	1914	Sumer Chand Bansal	468	2175	Pramod Kumar Jain
408	1918	S. Seetharaman	469	2178	Dipankar Chatterji (With Distinction)
409	1924	V. Sridharan	470	2181	Jagdish Chandra
410	1925	K. Narasimha Rao	471	2182	Murli Dhar
411	1930	Kuchimanchi Bhogaraju	472	2194	Lila Dhar Varshaney
412	1948	Om Prakash Chaplot	473	2197	Radhakant Verma
413	1950	Mahaveer Chand Kanstia	474	2199	K. Ramachandran
414	1951	Ramendra Bhandari	475	2200	Omprakash Bilashrai Bubna
415	1952	Umaid Singh Rajput	476	2201	Mahesh Chandra Agrawal
416	1953	Mohan Lal Maheshwari	477	2206	Munna Lal Agarwal
417	1959	Ran Jeet Mal Kothari	478	2207	Vasudeo Rajaram Galkar
418	1960	Vinay Kumar Jain	479	2211	Jagdishchandra Girdharlal Tolia
419	1970	Buddhadeb Gooptu	480	2212	Dhondu Shridhar Gade
420	1977	Chandra Bose Ebenezer	481	2214	A. R. Ahmed Sheriff
421	1990	Babu Lal Aggarwal	482	2218	G. Venkata Krishnan
422	1997	Sureshchandra Chunilal Shah	483	2221	Ashok Soni
423	2004	Bhawani Shankar Sahay	484	2224	Manmal M. Kothari
424	2009	R. Jayaram (With Distinction)	485	2225	Shantilal Rajabhai Gondalia
425	2010	Chintaman Bhaskar Kshirasagar	486	2229	Tara Pada Basu
426	2017	K. S. Narayana Chetty	487	2231	Dipendra Nanubhai Upadhyay
427	2032	Vijay Shantaram Tamhane	488	2237	Samuel Robert Christio
428	2034	Krishna Vasantrao Kulkarni	489	2241	Khuzaima Zakiuddin Dalal
429	2036	Gora Dutta	490	2245	Rajesh Chand Jain
430	2047	Bhausahab Babasaheb Patil	491	2250	Jitendra Nath Mital
431	2049	Appa Gundappa Jagoje	492	2251	Janesh Kumar Goyal
432	2053	Anand Kumar Agrawal	493	2256	Rajan V. Philip
433	2058	Krishna Kumar Dhoot	494	2258	Girishchandra Kantilal Parekh
434	2066	N. P. Sivasankar	495	2260	R. Natarajan
435	2067	Ramani Ranjan Panda	496	2261	R. Ramakrishnan
436	2069	Kishore Kumar	497	2263	A. Sridharan
437	2071	U. M. Ramesh Rao	498	2265	S. Arunachalam
438	2074	Omprakash Sitaram Saraogi (With Distinction)	499	2266	M. A. Srinivasan
439	2080	S. Krishna Rajan	500	2267	Ashok Kumar Kaushal
440	2081	Jagdeorao Raosaheb Jagtap	501	2271	Anil Kumar Chadha
441	2092	Bhupatray Jayantilal Shah	502	2275	L. Muthukrishnan
442	2093	Bipinchandra Jamnadas Shah	503	2281	Nawal Kishore Sharma
443	2095	Susanta Pada Mukhopadhyay	504	2283	Satish Kumar Kapoor
444	2096	Subodh Kumar Khattry	505	2285	Naveen Bhandari
445	2100	Sudershon Kumar Gupta	506	2288	Madhukant Tribhovan Sheth
446	2103	G. Padmanabhan	507	2290	Vinodray Govindji Adhia
447	2106	Hasmukhlal Chhaganlal Mevawala	508	2292	Harishchandra Ramkumarji Agarwal
448	2107	Subhash Chandra Ambalal Patel	509	2298	Mahesh Patel
449	2108	J. Kumarathanan	510	2299	Soumendra Mazumdar
450	2110	Udayjeet Prakash	511	2300	Saurindra Mohan Chattopadhyay
451	2113	Gajendra Kumar Ved	512	2309	Pramodkumar Shantilal Shah
452	2116	Tapan Kumar Seth	513	2316	Santi Gopal Chattopadhyay
453	2119	Prem Bhushan Kapoor	514	2326	Bhola Nath Ray
			515	2327	Barun Chaudhuri



S. No.	Roll No.	Name
516	2335	T. A. Balaraman
517	2337	V. S. Srinivasan
518	2342	V. Subramanian
519	2346	Sumit Kumar Ghoshal
520	2348	Bhawar Lal Verma
521	2350	Ramesh Chander Kapoor
522	2352	R. Anbazhagan
523	2354	Omesh Gupta
524	2356	Laheerchand Khubchand Shah
525	2387	Kishan Gordhandas Gupta
526	2388	Suraj Prakash Garg
527	2390	P. C. Varghese
528	2391	Deoki Nandan Makharia
529	2394	M. Srinivas Dange
530	2400	Pandurang Krishnagoud Aparanji
531	2413	Bipinchandra Ashalal Choksi
532	2416	Rajinder Kumar Chadha
533	2424	V. Rabindranath
534	2436	Anand Kumar Taraiya
535	2443	P. Gopala Rao
536	2450	S. Sundaravaradan
537	2475	Kalyan Kumar De
538	2476	A. V. Rajagopalan
539	2480	Baij Nath Gupta
540	2485	Bal Kishan Gupta
541	2487	Dharam Pal Rawal
542	2489	Ashok Kumar Jain
543	2492	Tripti Sampad Bhattacharya
544	2496	Sunir Majumdar
545	2502	Yudhisthira Pani
546	2517	P. N. Neelakantan
547	2518	S. G. Kalyanaraman
548	2522	V. A. Joseph
549	2528	Raj Kumar Gupta
550	2532	Suraj Bhan Sanghi
551	2534	A. Ramani
552	2536	Mahendra Narendralal Jagasheth
553	2537	G. Mani
554	2538	V. S. Sekar
555	2541	Furrokh Munchershaw Variava
556	2543	S. Ramanna
557	2545	S. Srinivasan
558	2546	Dhanraj Baid
559	2548	Maharshi Shantilal Mehta
560	2581	Prakash Chand Surana
561	2586	Murari Lal Agrawal
562	2603	Prabir Kumar Chattopadhyay
563	2606	Manharlal Jagivandas Shah
564	2615	Ram Kumar Varma
565	2635	R. Srinivasan
566	2645	Naraharisetty Seshagiri Rao
567	2648	Shashi Bhushan Nayyar
568	2650	Ramautar Goel
569	2652	Sarvjit Singh
570	2653	Jagan Nath
571	2656	Vinod Kumar Maheshwari
572	2665	Mohanlal Raychand Mehta
573	2666	Madhukar Kantilal Solanki (With Distinction)

S. No.	Roll No.	Name
574	2667	Kiranchandra Vrajlal Dave
575	2671	K. S. Rangarajan
576	2675	J. N. Sridharan
577	2679	Sushil Kumar Goel
578	2684	Ashok Kumar Sharma
579	2687	Surinder Mohan Bhalla
580	2691	Sureshchandra Shantilal Thakkar
581	2695	Arvinddas Vitthaladas Shah
582	2701	S. Ramamurthi
583	2702	R. Balasubramanian
584	2707	N. V. Narayana Moorthy
585	2713	Ashok Kumar Nanda
586	2714	Suresh Sreen
587	2719	Ibrahim Chhipa
588	2727	Narendrabhai Someshwar Pandya
589	2728	Veeraragavan Krishnan
590	2735	Genmal Bhandari
591	2737	P. V. Dikshitulu
592	2738	Anil Rohatgi
593	2739	Vinod Kumar Jain
594	2740	Nandlal M. Chaturvedi
595	2741	B. R. Chaturvedi
596	2742	Vinod Chandiook
597	2746	Rabindar Kumar Malhotra
598	2752	Rajesh Amrutlal Desai
599	2764	A. Bowrilal
600	2765	K. S. Kanakaraj
601	2767	A. K. Abdullah
602	2771	Bodh Raj Sobti
603	2783	S. Viji (With Distinction)
604	2785	V. G. Jaganathan
605	2786	N. S. Srinivasan
606	2787	K. S. Jagannathan
607	2790	N. Murali
608	2792	M. Anjaneyulu Chetty
609	2793	S. Renga Krishnan
610	2795	K. Srimannarayana Chowdary

The following candidates will be awarded the Certificate of Merit :—

Rank	Roll No.	Name
I	2783	S. Viji
II	2178	Dipankar Chatterji
III	410	Venkatram Panchapakesan Iyer

The G. P. Kapadia (First President) Silver Medal will be awarded to Shri S. Viji (Roll No. 2783).

#### Summary of Results

Number of candidates appeared	..	2,456
Number of candidates declared successful	..	610
Percentage	..	24.84

No. 13-Exam. (Result) May/67—In pursuance of Regulation 25 of the Chartered Accountants Regulations, 1964, the names of the candidates who have been declared successful in the Preliminary Examination held under

these Regulations in May 1967, are hereby published for general information :—

S. No.	Roll No.	Name
1	1	Arvind Inder Malhotra
2	4	Roshan Noshir Ghadiali (Mrs.)
3	8	Yashawant Ratilal Doshi
4	13	Noshir Dara Parlewalla
5	19	Viraf Hoshang Mas'ar
6	21	Pilar Haridas Nayak
7	33	Suresh Kedarnath Chitkara
8	34	Shantilal Nanji Dedhiya
9	41	P. A. Jayaraman
10	43	Aminmahomed Abdulrehman Virani
11	53	Ratan Dhanjishaw Vandrewala
12	55	Bharat Malhotra
13	58	C. K. Subramaniam
14	66	Anilkumar Chunilal Patel
15	68	Jimmy Firoz Khan
16	75	Minoo Nariman Billimoria
17	80	Pramod Gangadhar Ranade
18	91	Khozaim Eban Chiba
19	94	Amltava Datta Chaudhuri
20	100	Satish Madhukar Gupte
21	107	Pazhayanur Subramanian Vijay Sankar
22	113	Srichand Tulsidas Luthria
23	127	Kajor Mal Gupta
24	134	Ashok Ganpati Gaitonde
25	135	Manmohan Singh
26	136	Shamita Mukherjee (Miss)
27	142	Munir Ahmad
28	147	Shashikant Harilal Bhalala
29	149	Lachhmandas Hinduja Chatru
30	174	Rana Maitra
31	186	Haresh Jivandas Matani
32	194	Deepak Chattopadhyay

#### Summary of Results

Total Number of candidates appeared	..	148
Total Number of candidates declared successful	..	32
Percentage	..	21.62

#### (CHARTERED ACCOUNTANTS)

No. 20-PG(Exam)/M/67—In pursuance of Regulation 179 of the Chartered Accountants Regulations, 1964, the Council of the Institute of Chartered Accountants of India is pleased to notify for general information that the following candidates have been declared successful in the Management Accountancy Course—Part I Examination, held in May 1967 :

#### I. NAME OF THE CANDIDATE WHO HAS BEEN DECLARED SUCCESSFUL IN BOTH GROUPS.

S. No.	Roll No.	Name
1	4	Dinshaw K. Arsiwalla

#### II. NAMES OF CANDIDATES WHO HAVE BEEN DECLARED SUCCESSFUL IN GROUP I ONLY.

S. No.	Roll No.	Name
1	2	Kishorchandra Dalichand Doshi
2	8	Deepak Malhotra
3	16	K. Kannan

S. No.	Roll No.	Name
4	26	Victor Alexander
5	31	N. Sivaramakrishnan

#### III. NAME OF THE CANDIDATE WHO HAS BEEN DECLARED SUCCESSFUL IN GROUP II ONLY.

S. No.	Roll No.	Name
1	24	R. Sankaran

#### Summary of Results

Total number of candidates appeared in Both Groups	..	13
Passed in Both Groups	..	1
Percentage	..	8%
Passed in Group I only	..	3
Passed in Group II only	..	—
Total number of candidates appeared in Group I only	..	7
Passed	..	2
Percentage	..	29%
Total number of candidates appeared in Group II only	..	5
Passed	..	1
Percentage	..	20%

C. BALAKRISHNAN                      RAMESHWAR THAKUR  
Secretary                                      President

New Delhi-1, the 16th August 1967

No. 13-Exam(N)/67—In pursuance of Regulation 20 of the Chartered Accountants Regulations, 1964, the Council of the Institute of Chartered Accountants of India is pleased to direct that the Preliminary Examination under the said Regulations will be held on the 6th, 7th, 8th, 9th and 10th November 1967, the Intermediate Examination on 6th, 7th, 8th, 9th, 10th and 11th November 1967 and Final Examination on 6th, 7th, 8th, 9th, 10th, 11th, 13th and 14th November 1967. The examinations will be held at the following centres, provided that sufficient number of candidates present themselves for the examinations at each of the centres :

- (1) Ahmedabad
- (2) Bangalore
- (3) Bombay
- (4) Calcutta
- (5) Coimbatore
- (6) Delhi
- (7) Ernakulam
- (8) Hyderabad
- (9) Indore
- (10) Jaipur
- (11) Kanpur
- (12) Madras
- (13) Madurai
- (14) Poona &
- (15) Vijayawada

Applications for admission to these examinations are required to be made on the prescribed forms, copies of which may be obtained from the Secretary to the Council of the Institute of Chartered Accountants of India, Post Box No. 268, Indraprastha Marg, New Delhi-1. Each such application together with the necessary certificates and a demand draft or Indian Postal Order pay-

able at New Delhi and drawn in favour of the Secretary referred to above, for the Examination fee of Rs. 30/- in the case of Preliminary Examination, Rs. 55/- in the case of the Intermediate Examination and Rs. 80/- for admission to both the Groups or Rs. 55/- for admission to one Group only of the Final Examination, must be sent so as to reach the Secretary to the Council not later than the 20th September, 1967.

No. 20-PG(Exam)/N/67.—In pursuance of Paragraph 5 of Schedule 'C' to Regulation 179 of the Chartered Accountants Regulations, 1964, the Council of the Institute of Chartered Accountants of India is pleased to direct that an examination in Management Accountancy Course—Part I, under the said Regulations shall be held on the 6th, 7th 8th and 9th November 1967. The examination will be held at the following centres :-

- (1) Ahmedabad
- (2) Bangalore
- (3) Bombay
- (4) Calcutta
- (5) Coimbatore
- (6) Delhi
- (7) Ernakulam
- (8) Hyderabad
- (9) Indore
- (10) Jaipur
- (11) Kanpur
- (12) Madras
- (13) Madurai
- (14) Poona &
- (15) Vijayawada

Applications for admission to the examination are required to be made on the prescribed form, copies of which may be obtained from the Secretary to the Council of the Institute of Chartered Accountants of India, Post Box No. 268, Indraprastha Marg, New Delhi-1. Each such application together with the necessary documentary evidence and a Demand Draft for Rs. 100/- payable at New Delhi and drawn in favour of the Secretary must be sent so as to reach him not later than the 20th September 1967.

*The 18th August 1967*

No. 54-EL(22)/67.—In pursuance of Regulation 101 of the Chartered Accountants Regulations, 1964, the names of members of the Institute of Chartered Accountants of India who have been declared elected to the Council of the Institute are hereby published for general information :

#### CONSTITUENCY No. 1

(The States of Maharashtra & Gujarat)

1. Haribhakti, Vishnubhai Bhagwandas
2. Talati, Himatlal Muljibhai
3. Parikh, Anil Mahasukhlal
4. Dhondy, Hormusji Behramji
5. Thakkar, Ambalal Shivilal
6. Argade, Sham Ganesh
7. Damania, Homi Merwanji

#### CONSTITUENCY No. 2

(The States of Andhra Pradesh, Kerala, Madras and Mysore and the Union Territory of Pondicherry)

1. Venkatesan, Ramanathan
2. Arjunan, K. A.
3. Krishnan, N. C.
4. Brahmayya, Parvataneni
5. Rao, H. A. K.

#### CONSTITUENCY No. 3

(The States of Assam, Nagaland, Orissa and West Bengal and The Union Territories of Manipur & Tripura)

1. Saha, Girindra Mohan
2. Bhandari, Munni Chand
3. Lahiri, Pranab Kumar
4. Mallik, Prasanta Kumar
5. Natielvala, Pestonji Mancherji

#### CONSTITUENCY No. 4

(The States of Uttar Pradesh, Bihar, Madhya Pradesh and Rajasthan).

1. Tandan, Avadh Behari
2. Gargieya, Bhagwandas

#### CONSTITUENCY No. 5

(Union Territories of Delhi and Himachal Pradesh and the State of Punjab).

1. Thakur, Rameshwar
2. Khanna, Raj Kumar

No. 54-EL(23)/67.—In pursuance of Regulation 101 read with Regulation 112(7) of the Chartered Accountants Regulations 1964, the Council of the Institute of Chartered Accountants of India is pleased to notify the names of the members of the Institute who have been elected to the various Regional Council of the Institute.

#### WESTERN INDIA REGIONAL COUNCIL

(The States of Maharashtra & Gujarat)

1. Palkar, Govind Hari
2. Dadyburjor, Jamshed Rustomji
3. Patel, Kantilal Vallabhrai
4. Damanwala, Ratanshaw Jehangirshaw
5. Chokshi, Ranchhodlal Manilal
6. Pavri, Farrokh Noshir
7. Inamdar, Vasudeo Ramkrishna
8. Parikh, Mahendra Amritlal
9. Mogul, Subhas Indrajit
10. Bhagat, Harivadan Chunilal
11. Marathe, Madhukar Purushottam
12. Chhajed, Sohanraj Pukhradi
13. Thakkar, Dilip Jayantilal
14. Sanghavi, Chhotalal Nimchand

#### SOUTHERN INDIA REGIONAL COUNCIL

(The States of Andhra Pradesh, Kerala, Madras and Mysore and the Union Territory of Pondicherry)

1. Srinivasan, Natesa
2. Venkataraman, R.
3. Subramanian, C. H.
4. Sivaramakrishnan, K.
5. Raja, S. N. Ramakrishna
6. Rao, P. Gopalakrishna
7. Gopal, P.
8. Ranganath, M. S.
9. Krishna Murthy, Chodavarapu Gopala

#### EASTERN INDIA REGIONAL COUNCIL

(The States of Assam, Nagaland, Orissa and West Bengal and the Union Territories of Manipur & Tripura).

1. Basu, Dilip
2. Shah, Om Prakash
3. Das, Mahitosh
4. Chakrabarti, Kedareshwar

5. Banerjee, Dilip Kumar
6. Biswajit Sen
7. Shroff, Bal Krishna
8. Choudhury, Mahitosh
9. Dutta, Subhra Jyoti
10. Das, Indra Nath

## CENTRAL INDIA REGIONAL COUNCIL

(The States of Uttar Pradesh, Bihar, Madhya Pradesh and Rajasthan).

1. Vaish, Ramesh Chandra
2. Gupta, Sarvadhar
3. Kapoor, Sri Krishan
4. Pandeya, Kamala Kant
5. Verma, Mali Ram

## NORTHERN INDIA REGIONAL COUNCIL

(Union Territories of Delhi and Himachal Pradesh and the State of Punjab)

1. Chawla, Brij Lal
2. Sharma, Lajpat Raj
3. Gupta, Shyam Kishore
4. Bahl, Ram Narain
5. Mehta, Prem Nath

C. BALAKRISHNAN  
Secretary

## EMPLOYEES' STATE INSURANCE CORPORATION

New Delhi, the 8th August 1967

No. 3(2)-3/64-Estt.III—Whereas the Department of Labour and Employment, Government of India, New Delhi, in pursuance of the provisions of clause (d) of section 4 of the Employees' State Insurance Act, 1948, (34 of 1948), vide their notification No. 3/18/66-III, dated 20-7-1967 have notified Shri S. M. Dudani, as a member of the Employees' State Insurance Corporation in place of Shri M. D. Rajpal with effect from 20-7-1967.

Therefore, in pursuance of section 25 of the Employees' State Insurance Act, 1948 (34 of 1948) read with regulation 10 of the Employees' State Insurance (General) Regulations, 1950, the following amendment is hereby made in the Employees' State Insurance Corporation notification No. 3(2)-3/64-Estt.III, dated 20-5-1967 pertaining to the constitution of Regional Board, Gujarat Region, namely :—

In the said notification for the entry against item No. 7 the following entry shall be deemed to have been substituted with effect from 20-7-1967, namely :—

"Shri S. M. Dudani,  
Secretary to Govt. of Gujarat,  
Education & Labour Department,  
Ahmedabad."

The 11th August 1967

No. INS.I.22(1)-1/67(13)—In pursuance of the powers conferred by section 46(2) of the Employees'

State Insurance Act, 1948 (34 of 1948), read with regulation 95-A of the Employees' State Insurance (General) Regulations, 1950, I hereby notify the 27th day of August, 1967 as the date from which the medical benefit as laid down in the said Regulation 95-A and the Uttar Pradesh Employees' State Insurance (Medical Benefit) Rules, 1951 shall be extended to the families of insured persons in the following areas in the State of Uttar Pradesh, namely :—

Villages : (1) Bagahi (2) Puraini (3) Hariharpur (4) Chanditara (5) Khutaha (6) Saidpura (7) Fatehpur (8) Vyaspur (9) Mahabalpur (10) Karwat.

in Pargana Ralhoopur, Tehsil Chandauli, district Varanasi.

No. INS.I.22(1)-1/67(14)—In pursuance of the powers conferred by section 46(2) of the Employees' State Insurance Act, 1948 (34 of 1948), read with Regulation 95-A of the Employees' State Insurance (General) Regulations, 1950, I hereby notify the 30th day of July, 1967 as the date from which the medical benefit as laid down in the said Regulation 95-A and the Bombay Employees' State Insurance (Medical Benefit) Rules, 1954 shall be extended to the families of the insured persons in the following area in the State of Maharashtra, namely :—

Area within the limits of Sangli Municipal Council in Taluka Miraj, District Sangli in the State of Maharashtra.

T. C. PURI  
Director General

## AGRICULTURAL REFINANCE CORPORATION

Bombay-1, the 11th August 1967

## NOTICE

No. Sec.1087/B.6(4)-67/68—NOTICE is hereby given that the Fourth Annual General Meeting of the Agricultural Refinance Corporation will be held at the officers' lounge, Reserve Bank of India Building (3rd floor), Bombay on Monday, September 25, 1967 at 3 P.M. to transact the following business :

- (a) to discuss the audited annual accounts for the year ended June 30, 1967;
- (b) to discuss the auditor's report on the annual balance-sheet and accounts;
- (c) to discuss the report of the Board on the working of the Corporation for the year ended June 30, 1967.

The share register of the Corporation will remain closed from Monday, September 11, 1967 to Monday, September 25, 1967 both days inclusive.

By order of the Board  
K. C. CHERIYAN  
Managing Director